The Bombay Gazette.

No. 6,904.—New Series. BOMBAY :—FRIDAY, MARCH 24, 1871. Annual Subscription in Advance...Rupees Fifty-two.

THE BOMBAY GAZETTE.

TERMS OF SUBSCRIPTION.

For year in advance delivered in Town	Rs.	52 0
——— including postage	,,	72 0
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First insertion	Rs.	5 0
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per line, but no Advertisement counted as less than eight lines.

LONG ADVERTISEMENTS.

First insertion	8 As. per line.
Second Ditto	4½ ,, ,,
Third and succeeding	2½ ,, ,,

In the Native Languages, double the above.

Domestic Occurrences. Each—Rupee 1.

All Cheques, Money Orders, and other Remittances, should be made payable to the "Proprietor of the *Bombay Gazette.*"

SHIPPING.

OVERLAND ROUTE.

On Saturday, the 25th March, at 3 P.M., from Mazagon.

THE P. & O. Co.'s s. s. TANJORE, (1,971 tons, and 400 H. P.), Captain A. H. Johnson, WILL LEAVE FOR SUEZ as above, carrying H. M.'s Mails, also Passengers and Cargo for that Port, Brindisi, Southampton, &c.

Cargo can also be booked through to Trieste, Venice, Odessa, Genoa, Naples, and Havre, Liverpool or London.

No Cargo can be received on board after sunset on the day previous to sailing.

The Company reserve the option of forwarding all Goods shipped by their steamers for Europe, through Egypt, either by Rail, or by Canal in their own steamers, or in vessels employed for the purpose.

Passengers are requested to send their heavy baggage to Mazagon before 10 A.M. on the day of the Steamer's departure, in order that it may be weighed and labelled previous to shipment.

A small Steamer will leave the New Dock Head at Mazagon at 3 P.M., precisely, on the day of sailing.

REDUCTION OF FARES.

The Rates of Passage Money have been reduced as follows:—

To BRINDISI	First Class Rs. 600	Second Class Rs.	300
To SOUTHAMPTON.	,, ,, 650	,, ,,	350

Exclusive of Wines and Liquors, and the transit through Egypt.

All Children under 3 years of age, free; above 3 and under 10, half fare.

G. F. HENRY, Superintendent.

P. & O. S. N. Co.'s Office, Rampart Row, Bombay, 18th March 1871.

STEAM TO CEYLON; PENANG, STRAITS, CHINA, AND JAPAN.

THE P. and O. Co.'s s. s. ELLORA, (1,727 tons, and 300 H.P., Captain G. N. Hector, will be despatched for the above Ports on THURSDAY, the 30th March, leaving Mazagon at noon on that day, carrying H. M.'s Mails, and taking also Passengers and Cargo for Madras and Calcutta.

No Cargo will be received on board after sunset on the day previous to sailing, and no brokerage will be allowed on any chest of opium, the officer's receipt for which is not lodged in the Company's office before 11 A.M. on Tuesday, the 28th instant.

G. F. HENRY, Superintendent.

P. & O. S. N. Co.'s Office, Rampart Row, Bombay, 16th March 1871.

STEAM COMMUNICATION WITH RUSSIA.

(VIA SUEZ CANAL.)

THE Russian Steam Navigation, Trading, and Odessa Railway Company have established a REGULAR SERVICE between ODESSA and BOMBAY, and take Cargo to Odessa, the interior of Russia, Constantinople, Trieste, Venice, Genoa, Marseilles, and all other Continental Ports, as well as to London and Liverpool.

In accordance with the above, the Steam Ship NACHIMOFF, 400 Horse Power, 2,210 tons, Captain Greke, will be despatched from here on or about the 1st of April.

Particulars regarding the Passenger Service will be published hereafter.

Shippers to Russia are informed that, from the 27th February, a direct goods service by rail has been established between Odessa, [illegible] at reduced rates.

H. BOMANJEE, TOUCHE, & Co., Agents.

STEAM COMMUNICATION WITH ITALY.

(VIA SUEZ CANAL).

THE ITALIAN STEAM NAVIGATION COMPANY of Messrs. R. RUBATTINO & Co. have established a regular service between GENOA and BOMBAY, by a MONTHLY LINE OF STEAMERS (via the Suez Canal), leaving

GENOA on the 24th, and BOMBAY on the 1st of each month,

And calling at the following intermediate stations, viz:—

On the Outward voyage at Leghorn, Naples, Messina, Port Said, Suez, and Aden; on the Homeward voyage at the undermentioned ports.

PASSENGER RATES,

(Inclusive of all Transit Fees through the Canal.)

	1st Class.	2nd Class.		3rd Class.	
To Aden	£22	£15	Including Wines at Table.	£4	Without Food
Suez	36	22		8	
Port Said	38	24		9	
Alexandria	39	25		9-10	
Messina	45	32		12	
Naples	47	33		13	
Leghorn	50	34		14	
Genoa	50	34		14	
Marseilles with transhipment at Genoa	52	35		14-10	

Children under 3 years, free of charge.

Children not above 10 years, half fare.

Independent of this (Indian) line, the Company run Mail Steamers, under contract with the Italian Government, on the 7th, 17th, and 27th of each month, from ALEXANDRIA to GENOA, touching likewise at Messini, Naples, and Leghorn.

Passengers by this Company's Steamers are allowed to break their voyage at any of the above named ports, and may resume it at pleasure by any of the Company's vessels.

Passengers returning within 6 months of their departure from Bombay by the Steamers of the Company are entitled to a reduction of 20 per cent. on the Return Fare.

Berths may be secured in advance by depositing half the amount of Passage Money.

In accordance with the above, the undermentioned Steamers are fixed to leave Bombay as follows:—

PERSIA, on SATURDAY, 1st of April.
INDIA, on MONDAY, 1st of May.

The exact hour of departure will be fixed and published a day or two previous to sailing.

For Hand-books of Information, Rates of Freight, &c., apply to

VOLKART BROTHERS,
Agents Rubattino Steam Navigation Company.

Bombay, 10th February 1871.

AUSTRIAN LLOYD'S STEAM NAVIGATION COMPANY.

MONTHLY LINE OF STEAMERS BETWEEN BOMBAY AND TRIESTE VIA SUEZ CANAL.

THE Company intends to despatch EVERY MONTH a Steamer from TRIESTE to BOMBAY and *vice versa*.

The SPHINX, 1,400 Tons, will be despatched from Bombay about the 28th March, and the APIS, 1,400 Tons, about the 1st May. These Steamers have limited accommodation for a small number of Passengers. The rates for Cabin Passengers include food and table wine transit through Egypt, and free conveyance of 3 cwt. luggage. For Baggage in excess £4 per Ton is charged.

PASSENGER RATES FROM BOMBAY:

	Cabin.	Deck with Food.
To Aden	£16	£ 7-13
To Suez	£28	£13- 7
To Port Said	£30	£14- 6
To Trieste	£40	£19- 0

Cargo taken for Trieste, also for Venice, Constantinople, and Odessa, Aden, Egypt, England and the Continent generally.

THERE is also a weekly service by MAIL STEAMERS between Alexandria and Trieste, and *vice versa*, in conjunction with the P. & O. Co.'s Mail Steamers to and from Suez. The Austrian Lloyd's Mail Steamers leave Alexandria direct for Trieste immediately after the arrival of the Bombay and Calcutta Mails from Suez. The distance between Alexandria and Trieste is 200 miles shorter than that between Alexandria and Marseilles, and the voyage to Trieste is much more agreeable, it being a coasting trip full of variety of beautiful scenery from the Island of Candia to the Port of Trieste. The passage occupies only 4½ to 5 days, and the Company's best Steamers are employed on this Line, which are built expressly for this service, with special regard to the accommodation and comfort of passengers, and have each an experienced Surgeon on board. At Trieste the traveller to England has an extensive choice of picturesque and interesting routes, occupying from three days six hours to five days to London, at an expense varying from £7 to £13.

Passengers by the P. & O. Co.'s steamers to Suez can have their baggage forwarded by that Company's steamers from Alexandria to Southampton, at a charge of 10s. per cwt., for the regulated allowance of 3 cwt., and of 20s. per cwt. for excess weight, (both exclusive of transit through Egypt), to which the Austrian Lloyd's Agent at Suez will attend.

The undersigned grants also passage tickets for the steamers plying between Alexandria and Trieste, and for the railway between Suez and Alexandria.

PASSENGER RATES FROM ALEXANDRIA TO TRIESTE.

First Class £13 | Second Class £9

Children under 10 years at Half Fare; under 2 years, Free.

REDUCED FARES FOR FAMILIES, consisting of not less than 3 adult members travelling together:—First Class, £10-16 per head; Second Class, £7-10 per head.

Personal Baggage allowed Free: 1st Class 200 lbs., 2nd Class 130 lbs., overweight 10s. per 100 lbs.

Railway tickets, from SUEZ, to ALEXANDRIA, with all the privileges of passengers by the P. & O. Co.:—First Class, £3; Second Class, £2. Children over 3 and under 10 years at Half Fare. Free Baggage 1st Class 3 cwt., 2nd Class 200 lbs., overweight 7s. per cwt.

In conjunction with the Austrian Lloyd, Cargo for Trieste and Venice can be booked through from Bombay by the P. & O. Co., and the Bombay and Bengal Steam Ship Co., and via Bombay from the various ports touched at by the steamers of the British India Steam Navigation Company.

TRANSHIPMENT SERVICE AT PORT SAID.

GOODS for Trieste, Venice, Odessa, and Ports on the Syrian Turkish and Greek Coasts, shipped by Steamers under any Flag whatever from Japanese, Chinese and Indian Ports bound to Mediterranean or British Ports, via Suez Canal, are received and transhipped by the Austrian Lloyd's Agent at Port Said, and forwarded to their destination by the Company's regular lines of Steamers.

For further particulars, and for freight and passage apply to the Agency of the Austrian Lloyd's Steam Navigation Company.

A. C. GUMPERT, Manager.

Bombay, 2, Ash Lane, 20th February 1871.

SHIPPING.

BRINDISI ROUTE.

ADRIATICO ORIENTALE COMPANY.

THE undersigned are prepared to issue THROUGH TICKETS from SUEZ to BRINDISI, ANCONA, VENICE, NAPLES, ROME, BOLOGNA, FLORENCE, TURIN, SUSA, VERONA, CAMERLATA, MILAN.

Steamers leave Alexandria on the arrival of the Mail from Bombay.

The passage from Alexandria to Brindisi occupies only three days, and the through journey to London about 140 hours, making a saving over other routes of about 48 hours.

On arrival of the weekly fast Steamer from Alexandria, carrying the Supplementary Indian Mail, an Express Train is run from Brindisi by the South Italian Railway en route for London, via Ancona, Bologna, Munich, Cologne, Ostend and Dover.

RATES OF FARE FROM SUEZ, INCLUDING TRANSIT THROUGH EGYPT.

	1st Class.	2nd Class.		1st Class.	2nd Class.
To BRINDISI	Rs. 140	Rs. 100	To ROME	Rs. 153	Rs. 109-8
,, VENICE	Rs. 158	Rs. 108	,, MUNICH	Rs. 208	Rs. 153-0

For rates to other towns apply to

STEARNS, HOBART, & Co., Agents.

Bombay, 11th January 1871.

MESSRS. THOMAS AND JAMES HARRISON'S LINE OF STEAMERS.

THE s.s. ATALANTA will sail for LIVERPOOL via the SUEZ CANAL on or about the 7th April. This is a fine Clyde-built Steamer, 2,200 Tons gross Register, with Engines 400 H.P. nominal. She has excellent accommodation for first-class Passengers. Her Cabins are placed amidship and are well fitted and ventilated.

The charge for a passage to Liverpool is £50 for an adult, and half fare for Children under 10 and above 4 years of age, exclusive of Wines.

W. & A. GRAHAM & Co., Agents s. s. Atalanta.

Bombay, 20th March 1871.

FOR LONDON VIA HAVRE, WITH DESPATCH.

MESSRS. JOHN WILLIS and SON'S Magnificent Teak-built Ship THE TWEED, A 1 15 years, 1,745 tons, William Stuart, Commander.—For particulars regarding Freight or Passage apply to SIR CHARLES FORBES & Co., Agents.

Bombay, 8th March 1871.

NOTICE.—CONSIGNEES per Ship ROBINSON CRUSOE, arrived from London, are requested to SEND BOATS alongside to TAKE DELIVERY of their respective CARGOES, otherwise they will be landed by the Captain at the expense and risk of the Consignees.

Bombay, 21st March 1871. FINLAY, SCOTT, & Co.

NOTICE.—CONSIGNEES per Ship CITY of NANKIN, arrived from Glasgow, are requested to DESPATCH BOATS to TAKE DELIVERY of their respective GOODS; otherwise they will be landed by the Captain, without further intimation, at the risk and expense of the concerned.

Bombay, 20th March 1871. W. NICOL & Co.

NOTICE to OVERLAND PASSENGERS.—Half Pints of CHAMPAGNE at Rs. 10, 13, and 16 per dozen. All Dry.

PAYNE & Co.,
ELPHINSTONE CIRCLE, BOMBAY,
Immediately Opposite the Custom House.

SALES BY AUCTION.

BENNETT AND COMPANY.

No. 5, Forbes Street.

WEEKLY SALE.

TO-MORROW SATURDAY, the 25th instant, Messrs. BENNETT and Co. are instructed to sell by Public Auction, at their Rooms, a large quantity of Piece Goods—

Few articles of richly Carved Blackwood Furniture, such as Conversation Full-backed Sofas, Circular and Pier Tables, Whatnots, Screens, Chiffoniers, Dressing and Washing Tables, &c.

100 Railway Rugs
3 Pieces Cashmere Cloth
1 Case Dress Stuff
6 Bales Cloth
4 Cases White Stripes soft finish 998 Pieces 39 inches 10 yards
1 ditto ditto Zachrylla Books 100 pieces 45 inches 12 yards
4 ditto Grey Coloured Border Dhotees 300 pieces each 30 inch 8 yards

AT 1 P.M.

1 Grey Arab Horse
1 Buggy

AUCTION SALE of valuable and handsome and nicely-made Bohemian Glass rich Cut Fancy Gilted Ornamented and Decorated Kerosine Oil Lamps of new description and latest designs

TO-MORROW SATURDAY, the 25th instant, Messrs. BENNETT and Co. [illegible] Lamps with Globes and Chimneys, Brass Harps with bells, Globes and with Bohemian Glass founts nicely gilted and decorated, Passage Lamps of various designs and pattern, Iron and Brass Chain Hangers Parlour Lamps, Reading Side and Wall Lamps, Stable and Cook-room Lamps, Microscope Lamps, Harps gold and bronze, Bracket Lamps, brass and bronze Chamber Lamps and Hand Lamps of various pattern and designs, such as Crysopas, Gold, Line, Ruby Gilt Decorated Crystal Ice Greasian, Tourquish Alabaster and Gilt Ruby Cut and Gilt, and various other pattern, spare requisites for Lamps, such as Rings, Globes, Chimneys, plain and rough Cotton Wicks, &c.

Few Plated Ice Pitchers, handsome Flower Vases, &c., &c.

AUCTION SALE OF OOMRAWUTTEE AKOTE COTTON.

On MONDAY, the 27th instant, at 4 P.M., Messrs. BENNETT and Co. are instructed to sell by Public Auction, in the jutha of Messrs. Poorunmull Chimneeram, at Co'aba, by order of Goolabraye Coonzlall, and on account and risk of Seetaram Joogulkasore—

25 Candies Oomrawuttee Akote Cotton.

FOR SALE ON COMMISSION.

A first-rate full-sized Slate Billiard Table, with everything complete, by Thurston.

A self-driving Park Phaeton on C Springs, by Ness of Longacre, in capital order. Price Rs. 700.

Bombay, 24th March 1871. BENNETT & Co.

NEW ADVERTISEMENTS.

NOTICE.—To be SOLD by PUBLIC AUCTION, in H. M.'s Dockyard, on WEDNESDAY, the 5th April 1870, the following VESSELS, as they stand on the day of SALE:—

H. M.'s Steam Tug JORAWAR, of 101 46/100 Register Tonnage, 100 Horse-power, 128 feet long, 19 feet beam, and 10 feet deep, built in England in 1861.

H. M.'s Schooner FANNY, of 103 80/94 burthen in Tons, 76 feet long, 17 feet beam, and 8 feet deep, built in Surat in 1856.

Terms of Sale.—The sale of these Vessels will not be considered final until the acceptance of the offers are sanctioned by Government, a deposit of 10 per cent. to be paid at the time of sale, and the remainder to be paid within eight days after the acceptance of the offers by Government, otherwise the deposits will be forfeited and the vessels resold for the benefit of the State.

For further particulars apply to the undersigned.

W. L. SEARLE, Lieut., late I.N.,
Marine Storekeeper.

Marine Storekeeper's Office, Bombay, 22nd March 1871.

NOTICE is hereby given, that by the direction of the Mortgagee, MANOCKJEE PALLONJEE SETNA, the property next hereafter described will be put up by Messrs. CRAWFORD and COMPANY for SALE by PUBLIC AUCTION, on WEDNESDAY the 5th day of APRIL NEXT, under and by virtue of the Power of Sale contained in an Indenture dated the 25th August 1868, and made between Mr. GABRIEL DUARTE of the one part, and the said MANOCKJEE PALLONJEE SETNA of the other part.

DESCRIPTION OF PROPERTY.

All that piece or parcel of Pension and Tax Ground, with the messuage, tenement or dwelling-house standing thereon, situate, lying and being without the Fort of Bombay, on the north side of the Girgaum Back Road, and assessed by the Collector of Assessment under No. 120, and assessed by the Collector of Pension and Tax under No. 334, containing by admeasurement forty-five feet in breadth and eighty feet in length or thereabouts, and bounded as follows, that is to say:—On or towards the east by the foot passage of the Oart, on or towards the west by a narrow passage and the property of J. M. Duarte, on or towards the south by the vacant ground and well of the said premises, and on or towards the north by the passage of the Oart and Girgaum Back Road, which said premises were formerly and now are in the occupation of the said Mr. Gabriel Duarte only.

All persons having any claim against the abovementioned premises, either by way of mortgage, sale, inheritance or otherwise, are hereby required to make the same known, in writing, to the undersigned, at their Office, No. 20, Marine Street, Fort, within fourteen days from the date hereof, otherwise the sale will be completed without regard to any such claim.—Bombay, dated this 23rd day of March 1871.

THACKER & CHALK,
Solicitors for the Mortgagees.

HOPE HALL HOTEL, MATHERAN.—Mr. P. MENDOSA, the Proprietor of the Hope Hall Hotel, begs to announce to the Ladies and Gentlemen, that he has RE-OPENED the HOTEL, which is so well known for its excellent accommodation.

Superior articles are always supplied at moderate rates, and great care is taken for the comfort of the Visitors.

The terms of the charges are reduced.

Middle Cross Road, Louisa and Alexandra Points.

BULL AND COMPANY,

GENERAL MERCHANTS,

HAVE just received an assortment of STATIONERY from De La Rue & Co.

NOTE AND LETTER PAPER OF SIZES.
ENVELOPES OF SIZES TO MATCH.

	Rs. a.		Rs. a.
Visiting Cards (Ladies'), per packet	0 10	to	0 12
Ditto Gentlemen's do.	0 8		0 10
Drawing Pencils, per dozen	1 4		1 8
Playing Cards (Mogul's)	0 14		1 0
Black Inks (by different Makers)			
Copying Ink			
Photographic Albums, from	8 0		upwards,
Artists' Water Colours, in boxes, from	4 0		8 0
Elastic Bands, in boxes	2 0		2 4
Memorandum Slates, from	0 10		1 4
Black and Red Sealing Wax	2 8		3 0
Bill Files and Blotting Pads, from	1 10		2 4
Portfolios, from	3 12		upwards.
Pocket Books and Memo. ditto	3 12		,,
Card Cases (Ladies' and Gentlemen's), from	1 4		2 4
SPORTING AMMUNITION—			
Shot Pouches	6 12		7 4
Do. Belts	8 0		9 0
Powder Flasks	6 12		7 4
Pistol Caps, in boxes of 250	0 12		0 14
Gun ditto 250	0 14		1 0
Westley Richard's, in bags of 500	1 12		2 0
Green Wire Cartridges, in packets	0 12		0 14
CARTRIDGE CASES—			
Pin and Central Fire.			
Ditto ditto No. 10, per 1,000	26 0		40 0
Ditto ditto No. 12 ditto	30 0		34 0
Ditto ditto No. 14 / Ditto ditto No. 16 ditto	26 0		30 0
Bulleted Caps, No. 1, per box	0 10		0 12
Ditto No. 2 ditto	0 12		0 14
Ditto No. 3 ditto	1 8		1 12
Shot in 14 lb. bags, Nos. 1, 2, 3, 4, 5, 6, 7, 8, 9, 10 ditto	2 10		3 0
Hall's Gun Powder, 1 lb. Canisters	1 14		2 2

BULL AND COMPANY,
GENERAL MERCHANTS, BOMBAY.

NOTICES.

THEATRE ROYAL,

GRANT ROAD.

ONE NIGHT ONLY!!

MONDAY, 27TH MARCH.

Miss ANNIE HILL
AND
Mr. HARRY GOULSTONE,
IN THEIR
NEW AND FASHIONABLE ENTERTAINMENT,
ENTITLED
ROUND THE WORLD.—LIFE IN LONDON,
OR
ALL NATIONS AT HOME.

☞ SEE HAND BILLS.

NOTICE.—We beg to notify that we have admitted Mr. FRANK GEORGE JEFFERSON a PARTNER in our FIRM as from the 15th ultimo.

Bombay, 6th March 1871. GEO. S. KING & Co.

MR. BENJAMIN ROBB having secured an interest in the invention of the EUREKA COTTON GIN, is hereby INVESTED with a POWER OF ATTORNEY to act for me during my absence from India.

EDWARD JONES,
Patentee Eureka Cotton Gin.

Bombay, 17th March 1871.

NOTICE.—Mr. T. GINGER and C. STEPHENS and SONS beg to inform their Constituents and the Public that their FIRMS will be AMALGAMATED from the 1st of April 1871, and that the business will be conducted at the present premises occupied by Mr T. Ginger, Girgaum Road (late Remount Lines), under the designation of GINGER, STEPHENS and SONS.

T. GINGER.
C. STEPHENS & SONS.

15th March 1871.

THE ANNUAL GENERAL MEETING of the WESTERN INDIA TURF CLUB will take place on TUESDAY, the 28th March, at the Stewards' Stand, Byculla, at 7 A.M., in accordance with Rules 11 to 18.

F. F. ARBUTHNOT,
Honorary Secretary.

22nd March 1871.

NOTICE.—ALBERT LIFE ASSURANCE COMPANY (in Liquidation).—The TIME for RECLAIMING PREMIA PAID since the suspension has been EXTENDED by the Court of Chancery to the 31st of July next.

C. H. OGBOURNE,
Attorney for the Official Liquidators.

Calcutta, 28th February 1871.

THE ELPHINSTONE LANDING AND GLOBE EXPRESS COMPANY (Forwarding Agents to the P. & O. Co.) LAND CARGOES with despatch at MODERATE RATES.

Bond or deliver Goods as required.

Despatch Packages to any part of the world. For particulars apply to

F. MOOLJEE & Co.,
Care of Messrs. Mooljee Thackersey & Co.,
Opposite the New Bank of Bombay.

THE ELPHINSTONE LAND and PRESS Co., Limited, (in Liquidation).—No Shareholder of the Company save myself having this day attended at the MEETING of the SHAREHOLDERS of the Company advertised to be held this day at 3 P.M., and I having attended at the time and place fixed for the holding of such Meeting, do hereby, as Liquidator of the Company, ADJOURN such MEETING until the 2ND day of MAY next at 3 P.M., at the Office of Messrs. W. NICOL & Co., when the Resolutions already advertised for proposition this day will be proposed.

H. MAXWELL, Liquidator.

Bombay, 2nd March 1871.

TO CAPITALISTS.—The LAND MORTGAGE BANK of INDIA (CREDIT FONCIER INDIEN) Limited are prepared to treat for the sale by PRIVATE CONTRACT of SUNDRY PROPERTIES in

BOMBAY,
POONA,
SHOLAPORE,
PANCHGUNNY,
KURRACHEE,

particulars of which may be had by applying to the Manager at the Bank's Office in Bombay. If desired part of the Purchase Money may remain on mortgage for a time at a moderate rate of interest.

IN the HIGH COURT of JUDICATURE at BOMBAY—Ordinary Original Civil Jurisdiction.

In the matter of the Indian Companies Act 1866. [illegible]PANY, Limited.

Upon reading the Affidavit of BYRAMJEE CURSETJEE GHANDY, the Sole Liquidator of the abovementioned Company, sworn on the 2nd day of March, instant, hereunto annexed, and on hearing Messrs. DALLAS and LYNCH, Attornies for the Liquidator, I do order, under Section CXXXI. of Act X. of 1866 that the said FRERE LAND COMPANY, Limited, be DISSOLVED as from the 25th day of March 1871, unless in the meantime good and sufficient cause be shown to the contrary; and I do further order that this Order be advertised once in the "Government Gazette," twice in the "Bombay Gazette," twice in the "Times of India," twice in the "Jam-i-Jamshed," twice in the "Bombay Summachar," and twice in the "Soodnyan Bodhuck."—Dated this 4th day of March 1871.

J. P. GREEN.

DALLAS & LYNCH,
Attornies for the Liquidator.

IN the HIGH COURT of JUDICATURE at BOMBAY—Ordinary Original Civil Jurisdiction.

In the matter of the Indian Companies Act 1866, and in the matter of the FRERE LAND and RECLAMATION COMPANY, Limited.

Upon reading the Affidavit of BYRAMJEE CURSETJEE GHANDY, the Sole Liquidator of the abovementioned Company, sworn on the 2nd day of March, instant, hereunto annexed, and on hearing Messrs. Dallas and Lynch, Attornies for the Liquidator, I do order, under Section CXXXI. of Act X. of 1866 that the said Frere Land and Reclamation Company, Limited, be DISSOLVED as from the 25th day of March 1871, unless in the meantime good and sufficient cause be shown to the contrary; and I do further order that this Order be advertised once in the "Government Gazette," twice in the "Bombay Gazette," twice in the "Times of India," twice in the "Jam-i-Jamshed," twice in the "Bombay Summachar," and twice in the "Soodnyan Bodhuck."—Dated this 4th day of March 1871.

J. P. GREEN.

DALLAS & LYNCH,
Attornies for the Liquidator.

JONES' PATENT GIN.—The MOFUSSIL COMPANY, Limited, have been appointed SOLE AGENTS in INDIA, and any information regarding the Patent can be received from JAMES MELVILLE, the General Manager, who is authorized to register orders for New Gins and the necessary Beaters for converting the "Macarthy."

EDWARD JONES, Patentee.

Bombay, 9th March 1871.

IMPORTANT.

TO BE SOLD,

THE MAGNIFICENT STOCK of Messrs. BADHAM and Co., at a great reduction, and 10 per cent. discount for Cash. This is an opportunity that seldom or never offers itself in India for purchasing

FIRST CLASS GOODS AT LESS THAN LONDON PRICES.

OUTSTANDINGS.

All Accounts over one year standing, if paid at once, no interest will be charged. All under one year's standing will be subject to a discount of 10 per cent. if paid by 1st April 1871.

Apollo House. BADHAM & Co.

Bombay, 6th February 1871.

MESSRS. HEPTOOLA ALLEEBHOY AND COMPANY.

22, Apollo Street, opposite the Secretariate,

Beg respectfully to invite the attention of Merchants, Captains of Vessels, Contractors, and the public in general, to their large Stock, consisting of SHIP CHANDLERY of all sorts, including Anti-fouling Composition, for the bottoms of steam vessels, and every description of engineering plant for the repairs of steamers, &c., &c. All articles supplied will be of the best quality and at moderate rates, and orders will meet with prompt execution and be carried out in a manner which they trust will meet with approbation and a continuance of favours. A few articles on hand enumerated below, which may meet with attention:—

Corrugated Iron at Rs. 10 per cwt.
Peacock's and McInnes's Anti-fouling Composition
McDougall's Disinfecting Powder.
Taps and Dies (Whitworth's) complete in cases.
Low Moor Iron Bars, Plates and Rivets.
Best Trieste Flour in barrels at Rs. 24 a barrel.
Copper and Brass Pipes of sizes.

Roman Cement in Casks.
Corrugated Hoop Iron.
Jim Crows.
Smiths' English Bellows.
Canvas.
Rollers, Skins.
Bundling Twine.
Portland Cement.
Paint Oil, of various sorts.
Wire Netting.

Fire Engines complete.
Patent Water Closets.
Traversing Screw Jacks.
Corrugated Iron.
Belting of sizes.
Clear Cloth.
Paper for Mill use.
Iron Tanks of sizes.
Fire Bricks.
Perforated Zinc Sheets.

N.B.—The Trade supplied at moderate rates.

THOMSON AND COMPANY.

CHEMISTS AND DRUGGISTS,
Opposite the Secretariate,
22, APOLLO STREET, BOMBAY,
BRANCH ESTABLISHMENT.
MAZAGON.

PRESCRIPTIONS.

Every care and attention is given to this Department of our business, and being under our personal superintendence, Physicians and Patients may rely on all articles being supplied of the best quality, and prepared with exactness and uniformity.

MEDICINE CHESTS IN GREAT VARIETY.

SHIPS' MEDICINE CHESTS CAREFULLY REFILLED.

Messrs. Thomson & Co. devote particular attention to Ships' Medicine Chests, and will, at any time, send on Board a competent party to have the Chest examined, free of charge.

PATENT MEDICINES.

Hair Brushes.
Nail Brushes.
Tooth Brushes
Combs.
Corn Plasters.
Perfumery.
Sponges.
Sponge Bags.

Flesh Gloves.
Chest Expanders.
Eau de Cologne.
Violet Powder.
Feeding Bottles.
Court Plaster.
Filters.

AND A LARGE STOCK OF OTHER SUNDRIES.

PIPES, TOBACCO, CHEROOTS.

Orders from Outstations, accompanied by a Bombay reference will receive every care and attention.

WINES, SPIRITS, BEER, &c.

GILL AND COMPANY,

WINE MERCHANTS.

ESTABLISHED IN LONDON IN 1795.

LONDON ....37, Crutched Friars, Mark Lane.
BOMBAY.........Rampart Row, Next to the Agra Bank.
CALCUTTA.........Government Place.

GILL & Co. beg to inform the Indian Public that they have now established a

BRANCH HOUSE IN BOMBAY,

in conjunction with the London and Calcutta Firms, and would call attention to the following quotations. From their position as wholesale Wine Merchants in the City, dating back to 1795, they can offer terms to Traders, Messes, and the Residents of India generally, hitherto unobtainable. Direct Indents will be undertaken on the usual terms. This Branch, as in Calcutta, will be conducted on purely London principles, and the Wine offered at London quotations, adding thereto simply freight, duty, and incidental charges.

Regimental Messes can be supplied direct from the London House, or send their indents to the Calcutta or Bombay Branches; in either case their orders will meet with prompt attention.

Traders will be dealt with on their usual Wholesale Terms.

Wholesale Orders should be sent to the London Firm. Casks and cases can be branded to suit the convenience of the purchaser. Terms to the Trade—Six months from date of Bill of Lading 2½ per cent. discount for cash. Our Calcutta and Bombay terms are cash at quotations.

	In Bond in London. Shillings. Per doz.	In India, including all charges. Rupees. Per doz.
CHAMPAGNES—		
Fleur de Sillery, dry	54 0	35 0
Sillery, choice and dry	60 0	39 0
Chateau d'Ay, vintage '58, magnificent wine, very dry	72 0	45 0
Ay, in half pints	15 0	12 0
Pints at 6s. per doz. case extra.		
SPARKLING HOCKS—		
Hock, Best Sparkling	54 0	35 0
SPARKLING MOSELLES—		
Moselle, best Sparkling	54 0	35 0
SHERRIES—		
G A good Dinner Wine	24 0	19 0
G Pale dry, and excellent quality	34 0	24 0
G Pale, elegant, and dry	44	9 0
Vino de Pasta, a wine much appreciated	48 0	31 0
Amontillado, dry and fine quality	50 0	62 0
Amontillado, delicate and extremely dry, as drunk in Spain	50 0	32 0
PORTS—		
G PORT A good quality, matured Wine	32 0	23 0
G PORT Choice old Wine, fruity, quite an Invalid Wine	48 0	31 0
STILL MOSELLES—		
Scharzburg	26 0	20 0
Do. Extra quality	40 0	27 0
STEIN WEIN—		
*In original flagons	32 0	23 0
STILL HOCKS—		
*Light Hock Ordinaire	18 0	16 0
Nierstein	28 0	21 0
Erbach	30 0	22 0
Scharlachberg	48 0	31 0
Rudesheimer	52 0	33 0
Johannisberg	60 0	37 0
CLARETS—		
Ordinaire	10 0	9 0
Medoc Ordinaire, a light breakfast Wine	[illegible]	[illegible]
St. Emilion	18 0	16 0
St. Julien	19 0	16 8
Chateau Citran	24 0	19 0
La Rose	30 0	22 0
Leoville	36 0	25 0
*Chateau Lafitte	70 0	42 0

Most of the Still Hocks and Clarets in pints at 6s. extra per 24.

*GRANDE ORDINAIRE, Magnums.

N.B.—By special arrangements with the Proprietors of the Lafitte Estate, the wine may be bottled at the Chateau; in such cases, however, an entire hogshead must be indented for.

RED BURGUNDY—		
Beaune	18 0	16 0
Nuits	24 0	19 0
CHABLIS, a light fine Wine	24 0	19 0
SAUTERNE—		
Haut Sauterne	20 0	17 0
*Grand Sauterne, very fine quality	36 0	25 0
BRANDIES—		
G Highly recommended	26 0	24 0
G Very old, choice	42 0	32 0
SUNDRY SPIRITS—		
Old Tom, 1st quality	10 6	15 0
Hollands	12 0	18 0
Superior Old Jamaica Rum, 1st quality	18 0	20 0
Whisky, 1st quality Scotch	12 0	17 0
LIQUEURS (DUTCH)—		
Curaçoa, finest, stone bottles	56 0	40 0
Maraschino de Zara	54 0	39 0
Noyeau	54 0	39 0
Cherry Brandy (pints)	16 0	12 0
Orange Bitters, 1st quality	18 0	16 0

The above are Cash quotations.

The Wines are packed in cases of 1 dozen quarts or 2 dozen pints. Sample bottles, however, may be had at the advertised rates.

N.B.—We shall be glad to receive orders for execution in London for Bass's Beer, bottled by Bass's Agents, price of which is 7s. 6d. per dozen, f. o. b. in London; cost here, including charges, comes to about Rs. 4-14-0 to Rs. 5-2-0 per dozen, according to exchange.

⁂ Orders for Beer must be accompanied with a remittance.

N.B.—THE WINES MARKED(*) ARE COMING FORWARD, AND WILL BE DULY NOTICED ON ARRIVAL.

CHAMPAGNE, slightly ullaged, suitable for CUP or TIFFIN. A few cases of the above to be cleared off at Rs. 15 per dozen, nett.

CUTLER, PALMER & Co.

FOR SALE at the Godowns of the undersigned, J. COCKBURN & CAMPBELL'S (Edinburgh), Fine Pale SHERRY, at Rs. 25 per dozen.

EWART, LATHAM & Co.

Bombay, 15th November 1870.

FOR SALE, at the Godowns of the Undersigned—

CLARET, St. Emilion	Rs. 10	per dozen.
Ditto pints	6	ditto
St. Julien	16	ditto
Mouton	16	ditto
Ditto pints	9	ditto
SAUTERNE (old), Emile Apian	18	ditto
Chateau D'Yquem	24	ditto
BRANDY, Jules Robin, very old	24	ditto
Hennessy's, ditto	33	ditto
Clouzeau's Champagne	24	ditto
CHAMPAGNE, Heidsieck's Grand vin Royal	38	ditto
Ditto pints	20	ditto
SHERRY, Campbell's Amontillado	32	ditto
Ditto pale dry	24	ditto
Ditto dinner	18	ditto
WHISKEY, Irish, very old	18	ditto
Scotch, ditto	18	ditto

GRINDLAY, GROOM & Co.

J. NEUBERG,

GENERAL MERCHANT AND COMMISSION AGENT, BOMBAY.

BURGUNDIES,
By J. POIDEVIN PERE, of Beaune.

		Rs.
Montrachet, 1862	per doz. qts.	48
Chevalier Montrachet, 1864	,,	42
Carton	,,	36
Pommard	,,	28
Savigny	,,	25
Beaune	,,	18
Do.	,, pts.	10
Chablis, 1868	,, qts.	18

Sole Importer in Bombay, J. NEUBERG.

GERMAN WINES,
By H. & G. HIRSCH, of Mayence on the Rhine.

STILL HOCK.

		Rs.
Hochheimer	per doz. qts.	26
Do	,,	48
Marcobrunner	,,	41
Nereberger	,,	38
Liebfraumilch	,,	35
Rauenthaler	,,	34
Rudesheimer	,,	26
Oppenheimer	,,	21
Niersteiner	,,	21
Riessling (Neckar)	,,	15

Sole Agent in Bombay, J. NEUBERG.

CHAMPAGNE.

		Rs.
Sillery Mousseux, by Vaubon Frères	per doz. qts.	28
Ditto Ditto Ditto	,, pts.	15

SPARKLING MOSELLE.

Nonpareil	,, qts.	28
Do	,, pts.	15

J. NEUBERG.

OVERLAND PROVISIONS AND OILMAN-STORES.

CHEROOTS.

TRICHINOPOLY, a fresh batch to hand.
PONDICHERRY.
BURMA.

J. NEUBERG.

BYCULLA STUDIO.—The above STUDIO has been RE-OPENED THIS DAY.

W. G. STRETTON.

Bombay, 1, Love Lane, 19th November 1870.

WINES, SPIRITS, BEER, &c.

PAYNE AND COMPANY,

WINE MERCHANTS,
ESTABLISHED IN CALCUTTA, UPWARDS OF HALF A CENTURY.

INDIAN ESTABLISHMENTS.
BOMBAY.........Elphinstone Circle.
CALCUTTA.........Belatee Bungalow.

WE beg to call the attention of Messes, Clubs and Residents of Western India and Madras to the undermentioned WINES, SPIRITS, &c., which cannot be surpassed at the respective quotations.

N. B.—In all instances we guarantee the quality and purity of our Wines and Spirits, and agree to take back, or exchange, any that may not be approved.

OUR QUOTATIONS for SPARKLING WINES, are for GOOD DELIVERY from our Godowns; the risk of breakage and ullage is thereby avoided by the consumer.

All our choice high class Wines arrive per the Overland Route or via the Suez Canal.

Credit. Rs. a.		Cash. Rs. a.
	CHAMPAGNES.	
35 0	Cordon Bleu, a pure, light dry Wine	32 0
43 0	Light Dry Sillery, more body	39 0
49 0	Gold Neck, with ** (double star)—brand, Payne & Co., selected from one of the first Cuvées of '65 vintage, very dry and choice	44 0
49 0	No. 1 Gold Neck, dry, 1st quality, extremely delicate	44 0
49 0	No. 2 Gold Neck, very dry, ditto ditto	44 0
49 0	No. 3 Gold Neck, extra dry, ditto ditto	44 0
	The peculiar dryness of Nos. 2 and 3 find favour at the Principal Mess Tables and Clubs of Europe.	
	Single Magnums, specially selected from a good Cuvée, suitable for Clubs and Messes. Per case	46 0
	Double Magnums, 1st quality, very dry. Each bottle is equal to 4 ordinary quarts, packed 4 in each case at per case	64 0

⁂ Most of the above in pints at Rs. 3 extra per case of 2 doz.

HALF PINTS Champagne at Rs. 10, Rs. 13, and Rs. 16 per doz.

	SPARKLING MOSELLES.	
36 0	Crown Brand, fine, recommended	32 0
37 0	Ditto—brand, Payne & Co., Coblentz	34 0
43 0	Ditto Nonpareil, extra superior	39 0
	SPARKLING HOCKS.	
36 0	Crown Brand, fine, recommended	32 0
45 0	Ehrenbreitstein, pale and elegant	40 0
	STILL HOCKS.	
20 0*	Laubenheim, Vintage 1868	18 0
23 0	Bodenthal ditto 1862	20 0
23 0	Geisenheim ditto 1862	21 0
23 0	Erbach ditto 1862	21 0
29 0*	Nierstein ditto 1862	26 0
37 0	Johannisberger ditto 1862	34 0
	STILL MOSELLES.	
23 0	Winningen Vintage 1862	20 0
25 0	Brauenberg ditto 1862	23 0
30 0	Scharzberg ditto 1862	27 0
28 0	*Stein Wein*, in original bottles, much appreciated	24 0
	CLARETS.	
12 0	Vin Ordinaire	10 0
15 0*	Payne's Medoc	13 0
15 0	Breakfast Claret	13 0
17 0	Saint Julien	15 0
20 0	Batailley	18 0
20 0	Beycheville	18 0
22 0	Chateau Larose	20 0
34 0	Chateau Leoville	28 0
34 0	Chateau Langoa	28 0
	BURGUNDY, SPARKLING.	
42 0	Red, very fruity	36 0
42 0	White, a full flavoured Wine—Brisk	36 0
	SHERRIES.	
	Mark. Seal. Quality and Peculiarity.	
20 0	B Red—A full flavoured Dinner Wine	18 0
20 0	A Red—Quality as above, but drier	18 0
26 0	C Red—Pale, rich flavoured Dinner Wine	22 0
27 0	1 White—Pale, delicate and nutty	24 0
30 0	2 White—Mellow, fine, and dry, recommended	27 0
32 0	3 White—Also very dry and delicate	29 0
33 0	4 White—Vino de Pasto, choice, old and delicate	30 0
33 0	Amontillado, pale, delicate and very dry	30 0
36 0	Manzanilla, pale, old, and very choice. We offer it to those who can appreciate the extremely delicate flavour and dryness peculiar to this Wine	32 0
36 0	Vino Puero, a very delicate, choice, and natural Wine, extremely dry	32 0
	PORT.	
	The sole produce of the Upper Douro.	
Credit.		Cash.
18 0	(One Grape,) a full-bodied fruity Wine	16 0
[illegible]	(Two Grapes,) a superb full flavoured Wine, very [illegible]	[illegible]
30 0	(Three Grapes,) a fine Invalid Port, it possesses a Burgundy flavour with a fine bouquet and good body	27 0
	BRANDIES.	
27 0	Pure Pale Brandy, Trade Mark	24 0
32 0	Ditto ditto Green Vine Leaf	29 0
40 0	Ditto ditto 15 Years Old	36 0
36 0	TENT WINE	32 0
18 0	CHABLIS a nice light Wine	16 0
20 0	SAUTERNES, No. 1	18 0
25 0	BUCELLAS, light and dry	22 0

Those brands with an * (asterisk) shortly expected.

SUNDRY SPIRITS EXTRA FINE.
DUTCH LIQUEURS.

BASS'S BEER,

Bottled by H. Stone & Co.

Also our own Trade mark, extra Gravity.

Rs. 6 per dozen.........Quarts.
,, 5 ,, ...Imperial Pints.
,, 4 ,, ...Pints.

N.B.—The Trade supplied on liberal terms.

BASS'S BEER, IN HOGSHEADS,
Just landed in Prime Condition.

☞ As this is the LAST SHIPMENT of the SEASON, orders should be sent WITHOUT DELAY.

PAYNE AND COMPANY,
BOMBAY AND CALCUTTA.

WINE LIST.

CHAMPAGNE:—		
Veuve Clicquot	Rs. 32	per 1 doz. quarts.
G. H. Mumm & Co.	,, 28	per 1 doz. quarts.
STILL HOCKS:—		
Laubenheimer	,, 15	per doz.
Marcobrunner	,, 24	,,
Rüdesheimer	,, 24	,,
Johannisberger	,, 30	,,
Hochheimer Victoria Berg	,, 36	,,
Do. do. Blue capsule	,, 45	,,
CLARETS:—		
St. Estèphe Médoc	,, 9	,,
Chateau Bellevue	,, 14	,,
Chateau de Frands	,, 16	,,
Vray Canon	,, 18	,,
Chateau Larose	,, 22	,,
Chateau Leoville	,, 24	,,
Chateau Lafite	,, 28	,,
BRANDY:—		
S. W. S. 1865	,, 20	per doz. quarts.
Gauthier Frères	,, 24	,,
Blanchy Frères	,, 28	,,
ITALIAN WINES:—		
Sicilian Claret	,, 7	per doz.
,, Sherry (Marsala)	,, 12	,,
BEER—		
Norwegian Ale, in 3 doz. cases	,, 6	,,
Vienna Beer, Loewenthals, in 2 and 4 doz. cases	,, 6	,,
Vienna Beer, Drehers, in 2 doz. cases (newly arrived)	,, 6	,,
OLIVE OIL:—		
Genuine Italian	,, 8	,,

LIQUEURS, MAAGBITTER, HAVANA CIGARS, &c.

CANDLES:—"Star of the North German Confederation," superior quality, in small boxes of 24 packets.

Saloon Candles at 6¾ as. per packet of 6.
Carriage ,, 6¾ ,, ,, ,,

VOLKART BROTHERS.

Bombay, 6th March 1870.

Just published.

MACPHERSON'S CIVIL PROCEDURE CODE. Fifth Edition, 1871. Cash—Rs. 16. Credit—Rs. 18.

THACKER, VINING, & Co.

THACKER VINING, & Co.

A COMPLETE BOOK CATALOGUE is in course of preparation; orders will be registered.

AN INTERIM PAMPHLET, containing Paragraph Notices and Lists of Valuable Books, Instruments, Pictures and Sundries, may be had on application

MOULE'S PATENT EARTH CLOSETS.

Dealwood Commodes, complete	Rs. 40
Pull-up / Self-acting Apparatus for fitting with pail and cover	25
Sieves for ditto	3

Sole Agents,
CUTLER, PALMER, & Co.,
DEAN LANE, BOMBAY.

WHITMORE'S COMPOUND LINIMENT OF ARNICA.—A Specific for the cure of Rheumatism, Lumbago, Sciatica, Sprains, Contusions, Weakness of the Joints, Chilblains, &c. It is also an excellent remedy as a stimulating application to the surface of the Chest and Back in Bronchitis, Inflammation of the Lungs, Pulmonary Consumption, and Hooping Cough. When the Liver is inactive, rubbed over it, its stimulating properties have a beneficial effect, and in all cases where counter-irritation is desirable, it will be found invaluable. In bottles, small, medium and large.

Wilkinson's Broncho-Thoracic Lozenges.

Prepared from the receipt of an eminent Physician, and experience has fully justified their recommendation as the most speedy remedy in Irritation of the Throat, Catarrhal Coughs, Bronchitis, Incipient Consumption, Spitting of Blood, &c., &c. To public speakers and vocalists they will be found invaluable, as they impart a clear and beautiful tone to the voice. Free from any preparation of Opium, and of an agreeable taste, they are applicable to all.

Whitmore's Stomachic and Liver Pills.

No Pill is so efficacious in promoting digestion, strengthening the Stomach, correcting Acidity, preventing or removing Headache, Giddiness, &c., arising from a Costive Habit, Debilitated Stomach, or Torpid Liver. In bottles, small, medium and large.

They require no change of diet, and those of the most delicate constitution may take them with safety.

Taken as an adjunct with Wilkinson's Sarsaparilla with the greatest success.

Prepared only by Thomas Wilkinson, 270, Regent Street, London.

Bombay:—

Wholesale and Retail Agents, Treacher & Co., Limited, Medical Hall, Byculla and Fort, Poona.

And of the principal Firms in India and the Colonies.

WINES, SPIRITS, BEER, &c.

CUTLER, PALMER, & Co.,

WINE MERCHANTS
TO
HER MAJESTY THE QUEEN,
HIS ROYAL HIGHNESS THE PRINCE OF WALES,
AND
THE PRINCIPAL LONDON CLUBS.

ESTABLISHED IN EUROPE 1815.

LONDON HOUSES:
44, MARK LANE, CITY, AND VILLIERS STREET, STRAND;
BORDEAUX HOUSE:
PLACE DU CHAMP DE MARS.

REPRESENTATIVES IN ALL PARTS OF THE WORLD.
Established in Bombay 1842.

CUTLER, PALMER, & Co. respectfully solicit a continuance of the commands of MESSES, CLUBS, GENERAL MERCHANTS, and EUROPEAN RESIDENTS of WESTERN INDIA, to whom, from the extensive nature of their business, they can offer better value than their competitors in Bombay.

TO MERCHANTS AND GENERAL DEALERS our TERMS will be found MOST LIBERAL, both with regard to Credit and Discounts.

Detailed particulars will be afforded at our Offices in Dean Lane.

CUTLER, PALMER, & Co.'s
EXTRA DRY CHAMPAGNES.
CROWN BRAND—FINEST DRY.

As supplied to H.R.H. the PRINCE OF WALES.

Quarts, Rs. 40 | Pints, Rs. 22-0.

FINE SPARKLING ....Qts. Rs. 36 Pints Rs. 19-8
GOOD SPARKLING for Tiffin, Ball, or Cup ,, 30 ,, 16-0

CUTLER, PALMER, & Co.'s
GERMAN WINES.

	Qts.	Pts.
SPARKLING—Hock Nonpareil	Rs. 40	Rs. 22 0
,, Moselle Do.	40	22 0
,, Do. Muscatel	36	19 8
STILL—Moselle Braunberger	25	—
,, Hock Johannisberger	42	22 0
,, ,, Marcobrunner	34	—
,, ,, Forster Traminer	34	—
,, ,, Rudesheimer	26	14 0
,, ,, Hockheimer	23	12 8

CUTLER, PALMER, & Co.'s
FRENCH WINES.

	Qts.	Pts.
CLARETS—Chateau Mouton	Rs. 30 0	Rs. 16 0
,, ,, Rauzan	25 0	14 0
,, ,, Palmer	22 0	12 0
,, ,, Larose	18 8	10 8
,, St. Julien	17 0	10 0
,, Cantenac	15 8	9 0
,, Medoc	13 8	—
,, Haut Sauternes	22 0	12 0
BURGUNDIES—Chambertin, Red	32 0	17 0
,, Nuits, Red	26 0	—
,, Macon, Red	21 0	—
,, Chablis, White	26 0	14 0

CUTLER, PALMER, & Co.'s
SPIRITS.

COGNAC, superior very, Old Pale, Black Capsule	Rs. 32
,, Superior Old Pale, Yellow Capsule	28
,, Pale, White Capsule	25
RUM, Superior Old Jamaica	22
OLD TOM, London Gin	21
IRISH WHISKY	23
SCOTCH WHISKY	21
GENEVA, in flasks 1 dozen in a case	19

CUTLER, PALMER, & Co.'s
SHERRIES.

A'1 AMONTILLADO, extra quality	Rs. 38 0
AMONTILLADO, very choice	32 0
AMOROSO, full flavored, soft pale	28 0
SHERRY, Green Seal, full bodied, light gold colour	22 0
,, Blue Seal, extra pale and dry	22 0
,, Brown Seal, very pale and delicate	22 0
,, Yellow Seal, an excellent Dinner Wine	18 8
,, White Seal, an ordinary Dinner Wine	15 0
MARSALA, Virgin	15 8
OLD EAST INDIA MADEIRA, very choice	33 0

CUTLER, PALMER, & Co.'s
PORTS.

	Qts.	Pts.
Very old and choice, firm crusted, Gold Capsule	Rs. 36 0	Rs. —
INVALIDS', full fruity, Gold Capsule	30 0	—
Black Seal, a Dessert Wine	24 8	14 8
CUTLER'S CELEBRATED RED SEAL	18 0	10 0

LIQUEURS.

	Qts.	Pts.
CURACOA, finest Amsterdam, Orange or White	Rs. 40	Rs. 22
MARASCHINO DI ZARA	40	22
CHERRY BRANDY, best Copenhagen	30	16
ORANGE BITTERS (the best)	20	—

CUTLER, PALMER, & Co.,
DEAN LANE, BOMBAY.

HOUSES, &c., TO LET.

TO BE LET (Furnished), for six months or longer, "BELLE-VUE," Chinchpoogly, the residence of J. Campbell, Esq., commanding one of the finest views in Bombay. The Bungalow is in thoroughly good repair, commodious, and well furnished. Rent Rs. 200 a month. Apply at the BUNGALOW, or J. GRIFFITHS, Esq., School of Art, Esplanade.

NOTICES.

NOTICE.—NEWSPAPERS.—SUBSCRIBERS to NEWSPAPERS via SOUTHAMPTON are requested to observe that in consequence of the breakdown of the Steamer from Southampton, NO MAILS by that route will arrive THIS WEEK. THACKER, VINING, & Co.

NIELGHERRY AGENCY. For the Purchase, Sale, and Supervision of Houses, Estates and Lands, and attending to the wants of Visitors. Address Mr. J. H. KENRICK, Ootacamund.

LINDLEY AND WARREN,

PHOTOGRAPHERS AND MINIATURE PAINTERS,
No. 11 FORBES STREET AND APOLLO STREET.
CARTES—Rs. 12 PER DOZEN.

THE ESPLANADE HOTEL,

(WATSON'S BUILDING,)
FORT, BOMBAY.

THE LARGEST, most commodious, and most healthily situated HOTEL in Bombay, as also possessing the finest Salle a Manger, BILLIARD, and BALL ROOMS.

Within five minutes' walk of the Merchant and Public offices, the Apollo Bunder, both Railway Stations, and the Band-stand; commanding from its roof a Magnificent Panorama of the Town, Harbour, Back Bay, and Malabar Hill,

This Hotel is the only one in Bombay that is conducted entirely by Europeans, and it is the constant care of the Manager that nothing shall be wanting which can conduce to the comfort and satisfaction of the Visitors to the ESPLANADE HOTEL. An Eminent Medical Man resides in the Hotel.

RATE OF CHARGES.

BED-ROOMS from Rs. 2 to Rs. 4.
ATTENDANCE Rs. 1.
BATHS from As. 6 to Rs. 1.
BREAKFASTS from As. 12 to Rs. 1-8.
TIFFINS from Rs. 1 to Rs. 1-8.
TABLE D'HOTE Rs 2-8.

Total per diem, Rs. 7-10 to Rs. 11-8.

Public Dinners and Wedding Breakfasts contracted for.

J. HUDSON WATSON, Manager.

ALEXANDRA HOTEL, MATHERAN.—Mr. J. C. PINTO, the Proprietor, begs to inform the Ladies and Gentlemen of the Bombay Presidency, that the above Hotel, which is so well known for its excellent accommodation, is OPEN for the RECEPTION of VISITORS. There are three separate Bungalows attached to the Hotel, which are very commodious for Ladies and Gentlemen. Superior Articles are always supplied at moderate rates, and great care is taken for the comfort of the Visitors. He has some Houses to Let, and undertakes to look after Bungalows on the Hill at a charge of Rs. 30 per annum.

JERUSALEM TIFFIN AND BILLIARD ROOMS, Corner of Forbes Street and Rampart Row, Fort. The PROPRIETORS wish to call the attention of the Public to the above Rooms. A large, cool, and airy Tiffin Room; a Reading Room, with all the Latest News; two splendid Billiard Tables (one just arrived from England). The only European House in the Fort.

TIFFIN at 2 P.M. CHOPS and STEAKS always ready.

N. B.—Wines and Spirits of the best quality.

WANTED, one or two GENTLEMEN as BOARDERS.

THE CHOWK HOTEL, MATHERAN.

JEEWANJEE & Co., the Proprietors of the CHOWK HOTEL, MATHERAN, in thanking Visitors for the very liberal patronage extended to the Hotel in former seasons, beg to intimate that they have now RE-OPENED the Hotel.

The Chowk Hotel is the highest bungalow on Matheran Hill, and is therefore well exposed to the breeze. There is a large Verandah, from which the view is very extensive and pleasing; and also an excellent Billiard Table. Attached to the Hotel is a fine range of Bedrooms, and the furnishing and thorough cleanliness maintained will, the Proprietors hope, continue to secure the comfort of Visitors and afford satisfaction. Care is taken to keep on stock a good supply of Wines, Spirits, &c., of the first quality.

Terms as before, Rs. 6 per day.

JEEWANJEE & Co.

TO EUROPEAN RESIDENTS IN INDIA.

THE SOVEREIGN BOOT
(FOR LADIES)

Made of soft Glove Kid, Channel Soles, Fancy Toes, Pliant Elastic Sides, Military Heels. Made expressly for Tropical Climates.

On the reception of twenty-one shillings sterling, the above will be sent out by pattern post, prepaid to any part of India, a pattern boot remitted to us through the PATTERN POST (costing a few pence) is sufficient guide for size, which is always registered for future use.

Illustrated Catalogues Post free on application.

MARSHALL AND WILLATS,
207 and 208 Oxford Street, W. London,

NOTICES.

ELECTRO-SILVER PLATED WARE.

NEWEST DESIGNS.

SOUNDY & Co. have just received a large selection of ELECTRO PLATED WARE of the newest designs and patterns, which they now offer to the public at the following prices, with the further inducement of TWENTY PER CENT. DISCOUNT on all Orders accompanied with CASH.

Catalogues with detailed descriptions sent Post free.

	Rs.		Rs.
BISCUIT BOXES	35	to	40
ICE PALLS	30		
ICE TONGS	5		8
ICE PITCHERS	22		25
BUTTER POTS	10		35
BUTTER KNIVES, Mother o'Pearl Handles	2		4
SALT CELLARS, per pair	8		15
SALT CELLARS, in cases, sets of 4 and 6	25		35
MUSTARD POTS	6		8
MUFFINEERS, per set	8		15
MUFFINEERS, for Presentation, in case	35		
MUFFINEERS, singly	4		6
TOAST RACKS	8		25
BREAKFAST and DINNER FRAMES	10		20
CRUET STANDS	20		80
BREAKFAST or SIDE DISHES, set of four	250		350
CUTLET or BEEFSTEAK DISHES	45		
FISH CARVERS, per pair	20		45
DESSERT KNIVES and FORKS, in cases, per doz.	40		75
TANKARDS	15		43
DRINKING CUPS	25		65
PINT MUGS	10		12
EGG CUPS and TOAST RACKS, combined	20		35
EGG STEAM BOILER	8		20

SOUNDY & Co.,
2 & 3, HUMMUM STREET, BOMBAY.

AMATEUR NIGGER MINSTREL BANDS.

SOUNDY AND CO., BOMBAY,

HAVE on hand a large Stock of INSTRUMENTS for Amateurs, Christy Minstrel, and other Bands.

	Rs.	Rs.
VIOLINS, of the best models, with 2 Bows, in case, complete, from	28 to	60
BANJOS, full size, Kentucky shape, with Pegs, 7 Strings, best make	15	20
BANJOS, superior finished, 7 Strings, Machine Head, fitted in a case, complete	35	40
PICCOLO BANJOS, newly introduced into Minstrel Bands, a very effective Instrument, and well adapted for Solos	10	15
All the Banjos have Brass Rings and Brass Screw Adjustment to tighten the skin, and are all made expressly to order.		
ANGLO-GERMAN CONCERTINAS, with 20 Keys, in wood lock and key box	15	40
BARITONE CELESTIAL CONCERTINAS, with 20 Keys, Double Notes, in wood box with lock and key	15	20
GUITARS, of superior tone, with Machine Head, in cloth lined case, very strongly made	30	75
TAMBOURINES, of best make, Brass Screw Fittings	7	10
NIGGER TAMBOURINES, exceedingly strong, same as used by professionals, 9, 10, 11, and 12 inch	8	5
BONES, real Ribs of Beef Bones, prepared and dried, per Set	2-8	
CLAPPERS, of the hardest Ebony, per Set	2	
CASTANETTS, per Set	4	
TRIANGLES, with Beater	4-8	
TAMBOURS or QUADRILLE DRUMS, now very much used in Minstrel Bands, Brass Shell, with Screw Adjustment and Pair of Sticks	8	
FIFES, PICCOLOS, and FLUTES, in every Key.		
PIANOFORTES, HARMONIUMS, MILITARY BAND INSTRUMENTS, from the best Manufacturers.		

Illustrated and detailed Priced Lists sent free, by post, on application.

SOUNDY AND Co.,
MUSIC SALOON, BOMBAY.

MUSICAL BOXES.

SOUNDY & Co., BOMBAY.

HAVE received a consignment of first-class MUSICAL BOXES direct from a Geneva Firm, with instructions to clear them off at cost price, with importation charges only added. They are the best lot of Musical Boxes ever imported into Bombay, being strong and well finished without any unnecessary mechanism so liable to get out of order. All the Tunes are well selected and beautifully arranged; all the boxes have patent Winders. It will be seen that the prices quoted are even less than what are usually charged in Europe.

No. 1.—12 AIRS.

1—Chanson Suzanne—Jour de Bonheur
2—Le suis Mari—Belle Helene
3—Ai Nostri Monti—Trovatore
4—Doux Nom—Rigoletto.
5—Tout Mortel Madrigal—Jour de Bonheur
6—Bello ami Ritorna—Norma
7—Last Rose of Summer
8—Jujement de Paris—Belle Helene
9—Die Sennerinn Mazurka—Faust
10—Le Carnival de Venise
11—Chants du Danube—Valse
12—Grande Duchesse—Galop

Rs. 120.

This is a beautiful toned Box by Nicole Freres.

Rs. 100.

No. 2.—8 AIRS.

1—Choeur—Grande Duchesse
2—Ah! Brave Philine—Mignon
3—Complainte—Perichole
4—Valse de Premier—Jour de Bonheur
5—Break of Day—Galop
6—The Globe Valse—Europe
7—No Thoroughfare—Galop
8—Fairy Revels—Mazurka

Rs. 80.

No. 3.—8 AIRS.

1—The Bridge of Sighs—Valse
2—L'Ile de Tulipatan—Polka
3—Marche aux Flambeaux
4—Oh smile, sweet Love
5—Pulling hard against the Stream
6—Yes I'll meet thee, Dearest
7—I'll meet Thee in the Lane
8—Bonnie Dundee

Rs. 70.

No. 4.—8 AIRS

1—Guillaume Tell—Tyrolienne
2—I fancy I can see Her now
3—Ah! I remember
4—Per me ora fatale—Trovatore
5—The Jolly Blue Jackets
6—Robinson Crusoe—Valse
7—The Blue Bells of Scotland
8—Le beau Sergent—Quadrille

Rs. 65.

No. 5.—8 AIRS.

1—Mignon—Valse No. 2
2—Grande Duchesse—Legende du Verre
3—La Traviata—Chorus de Madride
4—Il Trovatore—Vivra! contende
5—Das Versprechen—Mazurka
6—Barbiere de Seville—Ziti, ziti
7—Elli—Polka
8—Norma—Deh conte

Rs. 65.

No. 6.—6 AIRS.

1—Ned What died at Sea
2—Don Carlos—Hymn
3—Butterfly Haunt—Valse No. 1
4—Il Giuranunto—"Di tua fede"
5—Isle of Beauty, Fare thee well
6—La Norma—Duetto Gia mi pasco

Rs. 50.

No. 7.—6 AIRS.

1—The Last Fond Look
2—Galatea—Valse
3—La Jeune Genevoise—Polka
4—La Traviata—Parigi O cara
5—Willie, We have miss'd You
6—Jour de Bonheur—Voici la

Rs. 50.

No. 8.—6 AIRS.

1—Grande Duchesse—Voici le Sabre
2—Romeo et Juliette Ange adorable
3—The Morning Star Valse
4—Un kind des Gluckes Polka
5—Willie brew'd a peck O maut
6—Champagne Charlie

Rs. 50.

No. 9.—4 AIRS.

MANDOLINE.

1—Rigoletto, Aria Si Vendetta
2—Lucia de Lammermoor, Finale
3—Le Prophete, 4th act Finale
4—La Favorita O mio Fernando

Rs. 110.

This is a most exquisite toned MANDOLINE BOX playing beautiful Variations to each Air.

⁂ The prices above quoted includes packing in a strong Box for sending up country.

As the Boxes are simply a consignment, Cash in all cases must accompany orders, the very low prices will not admit of credit being given.

SOUNDY & Co.,
BOMBAY.

COMMERCIAL INTELLIGENCE.

SHARE MARKET.

THURSDAY AFTERNOON.

MARKET opened with much inquiry for New Bank of Bombay shares, but closed weak. Other shares steady.

MILITARY.

ARRIVALS.—MARCH 23.

Dayrell, Captain, Bengal Staff Corps, on furlough, from Rawul Pindee.

Hawthorne, Colonel, general duty, on furlough, from Umballa.

Minchin, Major, Madras Staff Corps, on furlough, from Bhawulpoor.

Young, Major, Paymaster, 58th Regiment, to appear before a medical board, from Sealcote.

DEPARTURES.—MARCH 23.

Thom, Deputy Inspector General of Hospitals, Indian Medical Service, on duty, to Aden.

POONA DIVISION ORDERS.

BY MAJOR-GENERAL J. T. GRANT, C. B., Commanding Poona Division of the Army.

Mahableshwur, 20th March, 1871.

The undermentioned officers have obtained leave :—

Colonel Hankey, 83rd Foot, for 30 days, from date of departure, on private leave.

Colonel Butler, 83rd Foot, for 30 days, from date of departure, on privilege leave.

Captain Metcalfe, 83rd Foot, for 60 days, from the 10th instant, on privilege leave.

Lieutenant Powell, 83rd Foot, for 60 days, from the 10th instant, on privilege leave.

Captain Coles, 9th Regiment N. I., for 60 days, from the 7th April 1871, on privilege leave.

Colonel Whitehill, 23rd Regiment N. L. I., for 60 days, from the 10th April 1871, on privilege leave.

Captain Gatacre, 23rd Regiment N. L. I., for 60 days, from the 7th April 1871, on privilege leave.

BOMBAY GOVERNMENT ORDERS.

(*Bombay Government Gazette*, March 23.)

MILITARY DEPARTMENT.

Lieutenant Colonel A. Y. Shortt, Bombay Staff Corps, Political Agent, Kutch, is allowed furlough to Europe for 18 months, on medical certificate, under rule 15 of the furlough regulations of 1868.

Captain H. B Swiney, 17th Bengal Cavalry, is allowed furlough to Europe for twenty months, on medical certificate, under the furlough regulations of 1868.

Captain D. O. Seton, R. E., Executive Engineer, Public Works Department, is allowed furlough to Europe for two years, on medical certificate, under rule 9 of the furlough regulations of 1868.

It has been brought to the notice of Government that considerable irregularity has occurred in some instances lately, in the transfer of public property from regiments about to embark from India. Government General Order No. 514 of 1866 lays down the system in which such transfers should be made. The stores of a regiment are in charge of the Commanding Officer who, with his Quartermaster, is clearly responsible for their safe custody and disposal. In the case of every transfer it is compulsory on the Commanding Officer to obtain a receipt for the stores transferred, and upon the officer taking them over, to give a receipt to the Commanding Officer, whether it be applied for or not. Commanding Officers will then be required to produce the receipt in proof of any alleged transfer of stores; and, failing this, will be held personally liable for the value of the missing articles.

It is directed that the 1st October 1871 be the date up to which donation batta for service in Abyssinia shall be paid to the Bombay Marine in India. Rolls of unclaimed shares should be submitted without delay.

Surgeon G. A. Burn, M A. and M.D., Madras Medical Service, is allowed furlough to Europe for fifteen months, on medical certificate, under the furlough regulations of 1861.

The unexpired portion of the furlough to Europe granted by G. O. No. 826, dated 19th December 1868, to Captain W. Scott, Staff Corps, Assistant Resident, Baroda, is cancelled, from the 2nd January 1871, the date of that officer's return to duty.

Colonel H. W. B. Bell, R. E., has been appointed to act as Mint Master during the absence of Colonel Ballard on six months' leave, or until further orders.

The following order is confirmed :—

Sind District Order, dated 4th February 1871, appointing Major Davis, Second in Command 29th Native Infantry, to officiate as Deputy Assistant Quartermaster General, Sind District.

Major E. S. Beamish, R.A., is appointed to act as a third class Commissary of Ordnance, vice Major Clarke, proceeding on furlough.

Lieutenant F. W. M. Spring, R.A., probationary third class Commissary of Ordnance, is confirmed as a third class Commissary of Ordnance, vice Captain A. R. Hoskins, R.A., proceeding on furlough, and who vacates his appointment.

Lieutenant Colonel C. Need, Bengal Infantry, is allowed furlough to Europe for twenty months, on medical certificate, under the furlough regulations of 1868.

Major J. T. Harris, Bengal Staff Corps, is allowed furlough to Europe for two years, on medical certificate, under the furlough regulations of 1868.

[illegible] Bengal Staff Corps, is allowed furlough to Europe for [illegible] months, on medical certificate, under the furlough regulations of 1868.

The undermentioned officers and warrant officers are allowed furlough to Europe, on medical certificate, under the furlough regulations of 1868 :—

Lieutenant Colonel A. Wyndham, Madras Staff Corps, [illegible]

[illegible] Colonel A. M. Macdonald, Bengal Staff Corps, [illegible]

[illegible] Pritchard, [illegible] Horse Light Field Battery, Hyderabad [illegible]

[illegible] Grant, Madras Staff Corps, for [illegible]

[illegible] A. W. Hemans, Madras Cavalry, for two years.

[illegible] Carr, Bengal Commissariat Department, for one year.

Ensign William Alexander Wetherall, [illegible] Foot, 2nd Wing [illegible], having applied for admission to the Staff Corps, is appointed to the Bombay Staff Corps from the 8th December 1869, subject to the approval of H. M.'s Secretary of State for India.

Ensign Wetherall to have the rank of Lieutenant from the 8th December 1869, subject to Her Majesty's approval.

The undermentioned officers are admitted to the Staff Corps, on probation :—

Ensigns H. P. Young, and C. E. Yate, H. M.'s 49th Foot.

Ensign E. Werge, H. M.'s 1-2nd Foot.

The Government of India have ruled that when a soldier's child is left in a station without its natural protectors, and it is necessary that it shall be sent under competent charge to its relatives serving in India, this may be done under Divisional arrangements in a manner causing the least expense to the State.

In supersession of existing orders on the subject, an allowance of Rs. 10 per mensem will be granted to Orphanages in this presidency on account of orphans of soldiers admitted into those institutions. For legitimate children of soldiers, while the latter are living and serving in India, the State allows Rs. 2-8-0 each monthly, and if instead of keeping his children with himself and making use of the regimental schools, a soldier prefers to send them to any properly conducted educational establishment, this is sanctioned, and assistance given in travelling, but no addition can be made to the monthly allowance. Destitute orphans of Warrant Officers who had been soldiers, come under para. 1 of this order, but their cases must be first specially brought under the consideration of Government for disposal on their merits. Children of soldiers discharged with or without pension are not entitled to subsistence allowance. These rules will come into operation from the 1st proximo.

The Government of India have ruled that non-commissioned officers of departments may be granted free conveyance by rail to the port of embarkation for themselves and their families, when they are proceeding to England on medical certificate, any charges incurred for their transport otherwise than by rail being, as in the case of Warrant Officers similarly situated, defrayed by themselves.

The Government of India have decided that officers proceeding to appear before a medical board, may, when it can be reached by rail, receive a free passage under the provisions of G. O. G. I. No. 1,109 of 1869, that being a necessary preliminary to their obtaining a passage home under the terms of that order.

JUDICIAL DEPARTMENT.

Surgeon J. Cruickshank, M.D., is appointed to be Inspector General of Prisons, vice Surgeon Major Wiehe, resigned.

Mr. F. A. H. Elliot, Supernumerary Assistant to the Collector of Rutnagherry, is invested with the powers of a Subordinate Magistrate of the second class in the Rutnagherry District.

Mr. A. B. Steward, Supernumerary Assistant to the Collector of Belgaum, is invested with the powers of a Subordinate Magistrate of the second class in the Belgaum District.

Mr. J. R. FitzGerald, Supernumerary Assistant to the Collector of Belgaum, is invested with the powers of a Subordinate Magistrate of the second class in the Belgaum District.

Mr. W. H. Horsley, Supernumerary Assistant to the Collector of Poona, is invested with the powers of a Subordinate Magistrate of the second class in the Poona District.

Mr. P. Jacob, Supernumerary Assistant to the Collector of Surat, is invested with the powers of a Subordinate Magistrate of the second class in the Surat District.

Captain A. T. Spens and Lieutenant F. Hunter respectively delivered over and received charge of the office of Cantonment Magistrate at Deesa on 23rd February 1871, after office hours.

Captain A. T. Spens received charge of the office of Cantonment Magistrate at Baroda from Major N. B. Thoyts on the 28th ultimo, after office hours.

Major E. W. Lyons, Acting Cantonment Magistrate at Ahmedabad, assumed charge of his office on the 10th instant, in the forenoon.

Khan Saheb Cowasjee Edaljee, Second Class Subordinate Judge of Waghra, in the Surat District, is allowed an extension for two days of the leave on medical certificate granted to him in Government Notification dated the 6th February 1871.

Messrs. R. F. Mactier and A. K. Nairne respectively delivered over and received charge of the Sattara Adawlut, on the 13th instant, before office hours.

Mr. A. K. Nairne, Acting Judge and Session Judge of Sattara, made the necessary declaration of office, as required by Bombay Act VI. of 1866, on the 13th instant.

Mr. G. M. Macpherson, C.S., who was allowed by Her Majesty's Principal Secretary of State for India a further extension of furlough for 29 days, returned to Bombay on the 5th instant.

Mr. E McG. H. Fulton, Supernumerary Assistant to the Collector of Ahmedabad, is invested with the powers of a Magistrate in the Ahmedabad District.

Mr. F. L. Charles, Supernumerary Assistant to the Collector of Khandeish, is invested with the powers of a Magistrate in the Khandeish District.

Mr. F. S P. Lely, Supernumerary Assistant to the Collector of Ahmedabad, is invested with the powers of a Magistrate in the Ahmedabad District.

Mr. H. R. Cooke, Supernumerary Assistant to the Collector of Kaira, is invested with the powers of a Magistrate in the Kaira District.

Mr. J. E. Murphy, Supernumerary Assistant to the Collector of Surat, is invested with the powers of a Magistrate in the Surat District.

Mr. W. Lee-Warner, Supernumerary Assistant to the Collector of Nassick, is invested with the powers of a Magistrate in the Nassick District.

Mr. T. H. Leach, Supernumerary Assistant to the Collector of Sattara, is invested with the powers of a Subordinate Magistrate of the first class in the Sattara District, and with powers to commit to a Session Court.

Mr. T. Hart-Davis, Supernumerary Assistant to the Collector of Sholapoor, is invested with the powers of a Subordinate Magistrate of the first class in the Sholapoor District, and with powers to commit to a Session Court.

Mr. G. C. Whitworth, Supernumerary Assistant to the Collector of Surat, is invested with the powers of a Subordinate Magistrate of the first class in the Surat District, and with powers to commit to a Session Court.

Mr. J. M. Campbell, Supernumerary Assistant to the Collector of Colaba, is invested with the powers of a Subordinate Magistrate of the first class in the Colaba District, and with powers to commit to a Session Court.

Messrs. Nana Morojee and Mahadeo Govind Ranade, LL.B., respectively delivered over and received charge of the office of Third Magistrate of Police, Bombay, on the 17th instant, before office hours.

Azum Eshwantrao Moreshwur, Acting Mahalkurry of Nagotna, in talooka Penn, is invested with the powers of a Subordinate Magistrate of the second class in the Colaba District.

Lieutenant F. M. Hunter and Lieutenant Colonel H. R. Hathway respectively delivered over and received charge of the office of Cantonment Magistrate at Deesa on the 16th instant, after office hours.

Captain W. H. Wilson, District Superintendent of Police, Nassick, is allowed subsidiary leave for a period of fifteen days, to enable him to proceed to Europe on furlough already granted to him in the Military Department on the 15th February 1871.

Mr. J. H. Todd, Supernumerary Assistant to the Collector of Tanna, is invested with the powers of a Subordinate Magistrate of the first class in the Tanna District, and with powers to commit to a Session Court.

REVENUE DEPARTMENT.

Mr. J. H. Todd, C.S., passed the Departmental Examination according to the Lower Standard on the 13th ultimo.

Mr. J. R. Arthur, Collector of Sattara, is allowed furlough to Europe for 19 months from 13th May next, under Chapter I. of the Covenanted Civil Service Absentee Rules of 1868. He is also allowed subsidiary leave for 30 days under section 11 of the rules.

The undermentioned gentlemen passed the departmental examinations according to the Higher and Lower Standards, on the 13th ultimo :—

Higher Standard.

Mr. Shunkur Pandoorung, with credit.

Lower Standard.

Mr. W. Allen.

Dr. W. A. Shepherd, Acting Civil Surgeon and Superintendent Vaccination, Kattywar Circle, is appointed Superintendent of the Lunatic Asylum at Colaba during the absence of Dr. W. Niven on furlough to Europe.

Sub-Assistant Surgeon Dossabhai Pestonjee, in charge Parekh Dispensary at Surat, is allowed leave of absence for six months to proceed to England, under clause 1, section 12 of the Uncovenanted Service Absentee Rules.

Assistant Surgeon R. H Batty assumed charge of the civil medical duties at Dharwar on the 1st instant before office hours, from Surgeon M. M. Mackenzie.

FINANCIAL DEPARTMENT.

Colonel H. W. B. Bell, R. E., to act as Mint Master Bombay, during the absence on leave of Colonel J. A Ballard, or until further orders.

EDUCATIONAL DEPARTMENT.

Surgeon W. Dymock resumed charge of his duties as Professor of Pathology in the Grant Medical College on the evening of the 28th ultimo.

ECCLESIASTICAL DEPARTMENT.

The Reverend Thomas Horsfall, Junior Chaplain having returned to duty on the 10th instant, the unexpired portion of his furlough is cancelled.

INDO-EUROPEAN TELEGRAPH DEPARTMENT.

The services of Lieutenant G. F. Chambers, H. M.'s 45th Regiment, Acting Superintendent, First Division, Persian Telegraph, are replaced at the disposal of the Military authorities for regimental duty.

SHIPPING.

DAILY FREIGHT REPORT—23RD MARCH.

London...	Cotton	£3 0s. 0d.	p. ton.
	Cases	£3 0s. 0d.	,,
	Seeds	£2 5s. 0d to £2 10s. 0d.	,,
Liverpool	Iron Ships Cotton	£2 10s. 0d. to £2 12s. 6d.	,,
	Wooden Ships	£2 8s. 9d.	,,
	Myrabolns & Coir bdls	£1 5s. 0d.	,,
	Seeds	£1 10s. 0d.	
Harve	Cotton Coffee	£3 0s. 0d.	
Overland	Steamers	£4 0s. 0d.	
Liverpool via Suez Canal		£3 5s. 0d. to £3 7s. 6d.	
China ...	Steamer Cotton	Rs. 10 per bale.	
	Opium	Rs. 25 to 30 per chest	
	Sailing Ships	Rs. 3 per bale	
Calcutta	Salt	Rs. 2 0 0 to 3 0 0 per ton	
Calcutta to Bombay		Rs. 16 and Calcutta Port charges	
Mauritius		8 annas to 10 p. bag nominal.	

ARRIVALS.

March	Vessel.	Commander.	From
23	Gatineau	Cumming	Liverpool, Nov. 5.
	Constance	Schroot	Bushire, March 6.

DEPARTURE.

March	Vessel.	Commander.	Destination.
23	General Havelock (s)	Drewitz	Malabar Coast.

The following vessels began to load yesterday—

Steamer Satara, to Malabar Coast and Calcutta.

Steamer Comorin, to Kurrachee.

Ship Baringa, to Falmouth.

THE HOOGHLY.

ARRIVALS.

Mar.			
20	Asia (s)	McCallum	Madras, March 16.
	Burmah (s)	McKirdy	Camorta, March 13.
	Bianca	Browse	London, Nov. 25.

DEPARTURES.

Mar.			
20	Waterloo	....	....
	Bushire	....	....

MADRAS.

ARRIVAL.

Mar.			
20	Tenby (s)		London.

DAILY IMPORTS.—23RD MARCH.

FROM LIVERPOOL.

Stirling (s), 3 cases tobacco, D Merwanjee; 1 case reeds, the Bombay M S and W Company.

North Tyne (s), 3 cases stripes, C Macdonald & Co.

Westminster, 200 deal planks, W Cooper.

Singapore (s), 5 cases haberdashery, Grindlay, Groom & Co.

Blythwood (s), 4 cases American tobacco, J Sawoo & Co.

FROM LONDON.

Ambrose, 6 casks paint, N Tyebally & Co.

Glenduror, 20 cases claret, Payne & Co.

Alabama (s), 26 cases port, Cutler, Palmer & Co.

Robinson Crusoe, 1 case note paper, 35 cases foolscape paper and 2 cases blotting paper, H J H Isae; 15 cases foolscape paper and 11 cases printing paper, B Sazba & Co.

North Tyne (s), 5 cases paper, B M S and W Company.

Singapore (s), 10 cases confectionery, 65 cases oilmanstores; 20 cases currants and 2 cases soap, R Talub; 5 cases haberdashery, Grindlay, Groom & Co.

The Tweed, 2 cases seed beads, A Ahmedjee.

Anazi, 10 kegs nails and 1 keg hardware, Payne & Co.; 10 casks and packages hardware, 12 bundles spring steel, and 49 bundles cast steel, C Khetsee.

Daphne, 5 bales paper, A A Currim & Co.

FROM GLASGOW.

City of Nankin, 120 casks pale ale, Wallace & Co.

FROM BORDEAUX.

Persia (s), 12 cases syrup fruits, J R & Sons.

FROM GENOA.

Persia (s), 200 cases M slabs, H B Touche & Co; 100 boxes brandy, Volkart Brothers.

FROM GIBRALTAR.

Sumatra (s), 6 casks sherry, E N Colabawalla & Co.

DAILY EXPORTS.—23RD MARCH.

FOR LIVERPOOL.

Westminster, 46 bales cotton, R Mooljee.

Jane Law, 33 bales cotton, T Namidass; 90 bales cotton, L Ramdayal.

Calcutta, 37 bales cotton, R Ameechund; 100 bales cotton, C Mucon; 70 bales cotton, H Capoorchund.

Tethys, 24 bales hemp and 39 bales cotton, S Mooljee; 50 bales cotton, C Nensey; 85 bales hemp, S S Narrelwala.

Arethusa, 29 bales cotton, R Amooluck; 107 bales cotton, B Ganasdass.

Lord Ashburton, 99 bales cotton, L Gandee; 400 bales cotton, H B Touche & Co; 118 bales cotton, L Shamjee.

Rialto, 51 bales cotton, G Jaigopall; 250 bales cotton, K Huridass & Co.

Ophelia, 112 bales cotton, N Goverdhundass; 84 bales cotton, M Rathee; 100 bales cotton, J Vurria; 500 bales cotton, J Tre bhovandass.

City of York, 19 bales cotton, R Moolchund; 30 bales wool, B Geerdhur.

Oberon, 13 bales cotton, N Woomersey; 100 bales cotton, J Vurria.

Sam Mendel, 51 bales cotton, M Mooljee; 43 bales cotton, D Moorarjee; 150 bales cotton, A Blascheck & Co; 100 bales cotton, M Luckumchundass.

Jeypore, 500 bales cotton, Ewart Latham & Co.

North Tyne (s), 21 bales wool, G H Nanjee; 110 bales cotton, Killick Nixon & Co; 1 bale cotton, Hutchison Dods & Co; 68 bales cotton, C Shreeputjee.

Atalanta (s), 56 bales wool, D Heerjee; 200 bundles pepper, S Mooljee; 200 bales cotton, Kunkler Preiswerck & Co; 7 bales wool, P Damjee.

Simla (s), 100 bales wool, H Gangjee.

Robert Kerr, 200 bags linseed, S Mooljee; 700 bundles galls, N Heerjee.

FOR LONDON.

The Tweed, 215 pieces E teeth and 53 packages coffee, H Khan.

Tanjore (s), 7 bundles and 6 packages E teeth, H Nansee; 33 bales silk, M Mooljee; 4 bundles, 3 packages and 33 pieces E teeth, B Vullybhoy; 17 bundles silk, E D Sassoon.

Durham (s), 2,200 bundles coir yarn, S Mooljee; 6 bundles hide W Nicol & Co.; 28 bales hide, C Nanjee; 93 packages coffee, H A Rasock; 77 cases olibanum and 26 cases gum ammonia, E Hason; 700 packages wet dates, Stearns Hobart & Co.;

Simla (s), 1,080 packages coffee, 12 cases cardamoms, and 90 cases ginger, B I S N Company.

Cheviot (s), 52 boxes coffee, A Blascheck & Co.

Princess Somawatty, 400 bales linseed, Ralli Brothers.

FOR VENICE.

Cheviot (s), 450 bales cotton, G Sigg & Co.

FOR FALMOUTH.

Baringa, 2,000 bales cotton, Knoop & Co.

Lepanto, 1,000 bales cotton, H Clason & Co.

FOR SOUTHAMPTON.

Simla (s), 20 bags pepper, B I S N Company.

FOR BREMEN.

Wilhelmine, 300 bales cotton, Knoop & Co.

FOR TRIESTE.

Tanjore (s), 50 bales cotton, L Okerda & Co.

FOR HONGKONG.

Sattara (s), 268 bales cotton, J Dulsookroy.

Ellora (s), 92 bales cotton, N Kessowjee & Co.

FOR SHANGHAI.

Ilora (s), 27 chests M opium, E D Sassoon.

FOR SPECIAL MARKET REPORTS and WEEKLY PRICE CURRENT, Blay and Mackintosh's Weekly FREIGHT CIRCULAR, and all the COMMERCIAL and SHIPPING NEWS of the WEEK, see

THE BOMBAY GAZETTE
OVERLAND SUMMARY.
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DOMESTIC OCCURRENCES.

[THE CHARGE FOR NOTIFYING A DOMESTIC OCCURRENCE IS ONE RUPEE AND THE ANNOUNCEMENT MUST BE AUTHENTICATED.]

BOMBAY.

BIRTH.

McDOWALL—March 22nd, at Mazagon, Mrs. C. McDowall, of a daughter.

OTHER PRESIDENCIES.

BIRTHS.

LUNGLEY—March 12th, at Rangoon, the wife of Mr. Robert Brook Lungley, H. M. steamer Nemesis, of a son, still-born.

PERKINS—March 13th, at Benares, the wife of R. H. Perkins, Surgeon, 5th Regiment N. L. I., of a daughter.

RONDEAU—March 17th, at Calcutta, the wife of John Richmond Rondeau, Junior, E. I. Railway, of a son.

MARRIAGES.

FORBES—TAYLOR—March 17th, at St. James' Church, Lahore, by the Rev. J. R. Baldwin, Lieutenant Edward Millett Forbes, Adjutant, 39th Regiment N. I., to Eva, youngest daughter of the late J. Taylor, Esq., of Hissar.

HOWATSON—BROWN—March 13th, at St. Thomas, Church, Calcutta, James Alexander Howatson, son of F. P. A. Howatson, Esq., Commissioner's Office, Julpigoorie, Botan, to Mrs. Elizabeth Mary, widow of the late Charles M. Brown, Esq., of Victoria Road, Kensington, London.

DEATH.

MYLNE—March 17th, at Dinapore, Thomas Graham, infant son of Lieutenant-Colonel Mylne, A. C. G.

The Bombay Gazette.

FRIDAY, MARCH 24, 1871.

THE failure of the Thiers' Government to obtain the submission of Paris, up to the beginning of the week, is as marked as the failure of the Emperor to defeat the Germans. It is manifest that a faction, perhaps factions, had got possession of the capital, for it is not at all clear that there were not several parties struggling for power *in* Paris, while it is clear that the dominant party, calling itself the Central Committee, was strong enough to negotiate with the Government at Versailles. The grounds for believing that there are or were more parties than one in Paris are that the Central Committee disowned the "execution" of the two Generals, a word which implies that these officers were shot in cold blood by some persons having possession of power more or less temporary, but not recognized as "authorities" by the Central Committee. It would be interesting to know whether the National Guards held three of the southern forts for the Central Committee or not, and whether the other forts are held by regulars or marines, or by the Reds. From the conspicuous mention of this Central Committee one may infer that it is the more or most powerful, and the inference is supported by the statement that it is negotiating on an equality with the National Assembly. Now, if one or two names of the members representing insurrection were sent us it would be less difficult to understand what has been going on. Through the thick darkness nothing definite is visible save Paris playing her old game. Sooner or later it must be decided whether the capital or the country shall be master. The insurgents, whatever their colour may be, are doing their best to bring back that despotism which alone seems able, by crushing everything except trade and pleasure, to maintain public tranquillity. The sufferings of the siege, and the humiliation caused by the Empire, seem to have taught the Parisians nothing, and we suppose they will continue to be what they have been for six hundred years, either in a state of tumultuous violence, or a state of slavish submission. They are more incapable of an intelligent obedience to an Assembly elected by universal suffrage, than they were to the sword of the Emperor. It is the impracticable temper of the Parisians which renders the establishment of a free government in France extremely difficult if not impossible. What is going on in the rest of France? It is to be regretted that the telegraph has not furnished any information on that momentous subject.

ONCE more the policy of taxing cotton to maintain a Cotton Frauds Department has been formally questioned. It is for the Government to consider whether the cultivation of cotton and the trade in cotton should not be placed on the same footing as that occupied by all other produce and the trade in that produce. We will not stop now to inquire whether the Department has done any good—there must be some good, we suppose, in everything; we will not enter into the controversy about exotic *versus* indigenous cotton, nor debate whether most of the money spent on the culture of exotic varieties was not money thrown away; these are questions that belong more or less to the past. The point at issue is, how will the department face the new conditions? The two great facts are that America, as predicted, has within five years after the close of the war, recovered her position in the market; and that prices have fallen accordingly. Even the Cotton Supply Association is dead—dead of inanition; having "got no work to do." That America will continue to maintain the great lead she has recovered no one doubts who knows anything of the people and the state of the producing regions. The soil, the climate are there, immovably there; one of the most energetic races under the sun is in possession of the land, in the enjoyment of the climate; the capital, hitherto expended in the purchase of slaves, is invested now in rent and wages, and seed and manure and implements; and, moreover, the labour is there, plainly, or the crop could never have been grown. The fact is that the coloured man of the States, just like the native of this country, will work for fair wages; and although the supply may fall short of the demand and wages go up accordingly, yet the cotton bales on the wharves of New York and in the godowns of Liverpool, prove that there was sufficient labour to produce those millions of bales. Consequently, as we have often maintained, not high prices but low prices will be the rule; the rate for Indian varieties will not exceed sixpence, perhaps not reach it again for years; and the ryot will consider whether it is worth his while to give as extensive a preference to cotton as he has hitherto done. The price falling, and the speculative spirit continuing almost as lively as ever, the margin of profit will be—nay, already is fined away to fractions; and it is for the Government to consider whether it is expedient to handicap Indian cotton even with three annas a bale in its race against the cotton of the world. The traders of Bombay have a strong right to be heard on the question, and their opinion must have great weight, although, strictly speaking, they do not pay the impost. They declare, plainly, against any further stimulus to cotton cultivation, because one effect of stimulus is to render Bombay dependent mainly on a single article of trade; and another effect is to diminish the margin of profit. As we have often contended, it would be for the advantage of Bombay, and not less for the producers, that there should be variety, and Mr. Hall is quite right in referring the stability of trade in Calcutta to the varied produce in which she deals. While it is desirable that the ryots should be induced, if they can be induced, to obtain larger quantities of a better quality from the same area of cultivation; it is also desirable that no sort of pressure should be put on them to grow cotton at all. Probably, however, they will settle that question for themselves.

But under these circumstances where is the *raison d'être* of a Cotton Department, and *à fortiori* of a Cotton Frauds Department, since, with emphasis well remembered, the useless character of the Act, which is the warrant for the being of the department, has been admitted officially over and over again. If it is unwise to stimulate cotton culture, and if the Act is of no avail against frauds, what has the Cotton Department got to do that is worth the price—three annas per bale? Speaking as Chairman of the Chamber of Commerce Mr. Hall said with great point, "I do not think we are shortsighted or selfish, but we find that the tax on our trade comes to be considerable. It amounts to a fourth per cent. We pay an eighth per cent. for the brokerage of our bills, and we are asked to pay double that amount. And for what? For what does us no good." What have the other side to say in answer, and what is the case for the preservation of the Act by the Government?

At all events there is one thing the Department can do, one thing it is *bound* to do, and that one thing is—to *publish its accounts*.

MR. O'CONNOR has filed a suit for false imprisonment against the Deputy Commissioner of Simla, and has laid his damages at twenty thousand rupees.

SURGEON DANN, B.A., Civil Surgeon, Ahmednuggur, has been allowed privilege leave from 1st April to 31st May 1871; Surgeon Liddell, 16th Regiment N. I., performing his duties during his absence.

SURGEON HUNTER, Civil Surgeon, Sholapore, has been allowed forty-five days' privilege leave, from date of departure, his duties during his absence being performed by Assistant Surgeon Leggatt, 28th Regiment N. I.

SERJEANT BALLANTINE is said, by a Calcutta contemporary, to be coming out from England as counsel for Ameer Khan and the other prisoners to be arraigned with him. Mr. Anstey will be the learned Serjeant's colleague in conducting the defence.

WE observe that Calcutta has at last got a swimming-bath. The bath, which is in the Tivoli gardens, is about 130 feet long by 80 feet wide, with a floor sloping gradually from 3½ feet to 8½ or 9 feet, and is supplied with water from the Municipal works.

THE Viceregal Legislative Council will meet at Allahabad on the 6th proximo under the presidency of His Excellency the Governor-General, for the purpose of dealing with the two North-West Provinces taxation bills. The Lieutenant-Governor of the N. W. P., who is "ex-officio" a member of the Council whenever it sits within his jurisdiction, is expected to deliver his views fully regarding the finances and future taxation and expenditure of these provinces.

LATEST TELEGRAMS.

[PER REUTER'S AGENCY.]

LONDON, 22ND MARCH, AFT.

The Liverpool Cotton Market to-day was advancing.

Fair Dhollera 5¾d.

Consols 92.

Rentes at Paris 51.

Exchange on India 1s. 10¼d.

AN EASY CURE FOR LEPROSY!

MEDICAL science seems to have triumphed over leprosy. The Civil Surgeon of Khundwa reports the case of a wretched old Jew who came to him from Bombay in great grief, saying that his friends had excluded him from their society and obliged him to live in a hut by himself. He was at this time pleasingly mottled with rose colour. The doctor at once had him washed with soap and warm water. The old Jew got wonderfully better. He was then anointed with carbolic acid and oil, with such good effects that next day he wrote to his wife to expect him home in a week. In short, what with washing with soap and water, and what with anointing with carbolic acid and oil, the old Jew was very completely cured. The experiment had moreover an interest apart from the fact that an ancient scourge was being conquered—in the chameleon variations of the corpus vile under experiment. The Jew came to Khundwa rose colour and brown; in a week or two he was glossy black and brown; a little later he became speckled grey; then his cuticle—possibly wondering like Alice in Wonderland, "what will happen next"—lost all patience with the Jew, and peeled away from him, leaving him just the colour a Jew ought to be. He lives in the hut no longer.—*Pioneer*.

BOMBAY.

MR. RAYMOND WEST, of the Bombay Civil Service, who is now on leave to Europe, is expected here in May next.

KATTYWAR.—Colonel Anderson, Political Agent in Kattywar, who is now on circuit, is expected at Joonaghur in a day or two.

THE SHIP GATINEAU, 1,165 tons, Captain J. Cumming, arrived yesterday from Liverpool with a cargo of 1,634 tons of coal.

THE HON. MR. CHAPMAN, Chief Secretary to Government, is expected here from Calcutta in the beginning of next month.

A PATTAMAR SUNK.—On Wednesday last a pattamar, No. 6,814, laden with [illegible] Apollo Bunder. Fortunately no lives were lost.

CRICKET.—A match at Cricket will be played on the Esplanade, between the Colaba and the Grant Medical College Cricket Clubs, on Saturday, the 25th instant.

ATTEMPT TO COMMIT SUICIDE.—On Wednesday, a Hindoo lad, aged about ten years, named Sonoo Luxmon, residing with his parents in Churney road, took a dose of opium with the object of committing suicide. He was soon removed to the Jamsetjee Hospital.

THEFT BY A DOMESTIC.—Mucdoom Goolam Hoossein, a domestic servant, was charged before Mr. Nana Morojee yesterday with stealing a silver vessel, value Rs. 25, belonging to Mr. Dhunjeeshaw Manockjee Lalcaca, and was sentenced to four months' rigorous imprisonment.

SALE OF VALUABLE PROPERTY.—In pursuance of an order of the High Court, the building in Apollo Street, now in the occupation of Messrs. Lyon Brothers and Co., and belonging to Mr. Manockjee Sorabjee Ashburner, has been sold to Mr. Burjorjee Rustomjee for Rs. 88,000.

STATEMENT OF SILVER BALANCE IN THE MINT.—Value of silver in the Mint on the morning of the 13th March 1871, Rs. 21,47,076. There are in addition 1,84,700 rupees' worth of silver bullion belonging to private individuals deposited in the Mint vaults, and awaiting assay.

INQUEST.—Dr. Hewlett held an inquest yesterday on the Esplanade respecting the death of a new-born female child, whose body was found yesterday morning. A policeman, while going his rounds, saw a bundle lying near the palings at the Chief Engineer's Office, and on opening it found the body of the child. The Coroner adjourned the case for further enquiry.

GAMBLERS.—In the Girgaum Police Court yesterday Madar Mahomed and Hoossein Ismail were charged with gaming with dice and money in a public place at Parell. They were adjudged guilty. The first defendant, being a confirmed gambler, was sentenced to a month's imprisonment, while the second was fined five rupees, with the alternative of a fortnight's imprisonment.

REFUSING TO PAY FARE.—At the Fort Police Court yesterday, before the acting Chief Magistrate, Richard Johnson, a fitter, was charged with refusing or omitting to pay the legal fare due by him for hire of a public conveyance. The defendant pleaded guilty and said that he had no money. He was sent to jail for ten days' simple imprisonment. The same defendant was charged with another similar offence, and was further sentenced to ten days' simple imprisonment.

HIGH COURT DECREE.—At the High Court yesterday, before the Hon. Mr. Justice Bayley a summary suit was called for hearing in which Mr. John Brandenburg sued one Janmahomed Meghjee to recover Rs. 31,467, being the amount due on account of re-drafts. The defendant, who appeared in person, admitted the claim, and stated that he had filed his schedule on Monday last, wherein he had inserted the amount. A decree was given for the amount claimed with interest and costs. His Lordship ordered the stay of execution until further orders. Mr. Leith appeared on behalf of the plaintiff.

THE head-quarters and squadron of the 1st Regiment Light Cavalry, consisting of three European officers, eight native officers, one hundred and seventy-five rank and file, and two hundred horses, will arrive here on the 25th instant from Deesa.—*Poona Observer*, March 23.

AN interesting lecture on the rains and vegetation of the East (the second of a course) was successfully given in the regimental school-room, 49th Regiment, to a large and crowded audience, on Tuesday evening last, by Mr. Treacy, schoolmaster to the regiment. During the evening, and at intervals, songs and recitations were rendered in good style by the juveniles of the regiment.—*Ibid*.

LADY AND THE MISSES SPENCER are expected at Gunnesh Khind House this evening, and are, we hear, going to leave to-morrow evening for Mahableshwur. His Excellency the Hon. Sir Augustus Spencer's stay at the presidency will be prolonged for a few weeks more, it is said, to be present at the ceremony of the uncovering of Her Most Gracious Majesty's statue—the first of the kind on this side of India—the gift of His Highness the late Gaekwar. But we believe it is mainly the assembling of the Legislative Council, that is the cause of Army Head Quarters remaining at Bombay for the present.—*Ibid*.

A DERELICT SHIP.—Captain Valiant, of the British ship Botanist, from Liverpool, reports that on the 5th of December last, in lat. 37-19 N., long. 23-25 W., he fell in with a derelict schooner, the Bessie of St. Ives' waterlogged and abandoned. She was found to be laden with grain, and making water very fast, and she was seen to go down shortly after the Botanist left her. —*Englishman*, March 21.

AN enterprizing European is, it is said, now at the Court of Mandalay, who promises the King to use his influence to get Bassein ceded to His Majesty, and even goes so far as to talk about getting Pegu back for the Burmese. The King, it is said, believes in the enterprising European, and looks forward to the day when he shall hold his Court in Rangoon. We hope somebody will hang the enterprising European.—*Pioneer*.

MORTUARY RETURNS.—The total number of deaths registered during the week ending Tuesday, 21st March, was 335, being 34 less than in the preceding week, 32 more than the total of the week ending 22nd March 1870, and 21 less than the mean of the corresponding period in the previous five years. During the week 218 births were reported in the different districts of the city.

Section or Sub-Section.	Population by Census of 1864.	Small-pox.	Fever.	Cholera.	Nervous System.	Respiratory System.	Digestive System.	Accidents & Violence.	Total (including disease not specified here.)	Total reported births in the week exclusive of Still-born.
Colaba	19,161	...	2	...	2	...	...	...	5	5
Fort, Southern	2,455	...	...	...	...	—	...	...	...	...
Fort, Northern	39,258	2	3	1	4	...	2	...	16	11
Esplanade	7,869	...	1	1	...	...	2	...	5	3
Market	75,402	4	6	...	1	2	2	...	20	9
Mandwee	41,152	1	7	...	...	2	1	...	14	16
Chuckla	41,442	3	10	...	4	5	2	...	30	12
Oomburkharee	63,020	3	12	...	1	3	4	...	30	12
Dongree	60,259	1	4	1	...	...	1	...	10	11
Dhobeetalao	71,795	...	5	4	2	1	1	1	23	9
Phunuswaree	22,529	1	...	1	...	1	...	...	5	4
Bhooleshwur	50,282	...	7	...	1	1	...	...	12	7
Kharatalao	23,454	1	8	...	1	3	1	1	17	6
Koombarwara	23,085	2	2	...	3	2	2	1	15	10
Khetwaree	29,177	...	4	1	1	1	1	...	9	12
Girgaum	21,505	...	5	4	1	1	3	...	19	10
Chowpatee	6,184	...	2	...	1	...	2	...	6	2
Walkeshwur	10,094	...	...	...	...	...	...	...	...	1
Mahaluxmee	9,144	...	...	...	...	...	1	...	2	3
Mazagon	21,784	5	...	...	...	1	1	1	9	13
Tarwaree	9,462	...	1	...	3	...	2	...	6	6
Kamatheepoora	81,675	11	13	1	4	8	7	...	53	26
Parel	7,002	1	2	...	1	1	2	...	8	7
Seoree	5,042	1	2	...	...	...	...	...	3	...
Seo	12,078	1	2	...	...	...	...	...	3	3
Mahim	19,459	...	...	...	...	1	1	...	2	12
Worlee	10,211	1	1	...	...	1	2	...	6	9
Harbour	32,582	...	1	...	...	...	...	...	1	...
Non-Resident and Unknown	...	...	...	2	...	1	2	...	6	...
Bombay	816,562	38	100	16	30	35	42	4	335	218
Mean of the corresponding weeks in the preceding 5 years.		49	127	7	24	57	35	8	356	...

The following statement shows the number of deaths in the different races or castes :—

Race or Caste.	Small-pox.	Fever.	Cholera.	Nerv. System.	Res. System.	Dige. System.	Accidents and Violence.	Total (inc. disnot specified here).	Total Reported Births ex. of Still-born.
Boodhist—Jain, &c	1	2	...	...	...	...	...	5	4
Brahmin	...	4	...	1	2	1	...	9	8
Lingaet	...	...	...	...	...	...	...	...	...
Bhatia	2	1	...	...	...	...	...	5	4
Hindoo of other Caste.	19	55	15	14	16	17	...	167	118
Hindoo out-caste	2	2	...	1	3	3	...	15	17
Mussulman	10	32	...	5	9	8	2	86	36
Parsee	2	1	1	6	3	5	2	27	16
Jew	...	...	...	...	...	...	...	...	2
Native-Christian	1	3	...	2	...	2	...	10	8
Indo-European	...	...	...	...	...	...	...	...	...
European	...	...	...	1	1	4	...	6	4
Negro-African	1	...	...	...	1	2	...	5	1
Chinese	...	...	...	...	...	...	...	...	...
Unknown Races	...	...	...	...	...	...	...	...	...
Total...	38	100	16	30	35	42	4	335	218
Corresponding week 1870	21	84	1	33	48	42	9	303	37

INSOLVENTS.

PETITIONS have been presented by the undermentioned persons to the Court for the Relief of Insolvent Debtors, Bombay, praying respectively for the benefit of Act XI. Victoria, chapter 21 :—

George Thomas Reel, an English writer.

Premjee Munjee, formerly a contractor, now unemployed.

Sobhagchund Chapsey, a metta.

William Victor Reardon, guard in the G. I. P. Railway Company.

Mahomed Hajee Rahimtoola, and Abdool Lutib, Hajee Rahimtoola, who lately traded under the name of Hajee Rahimtoola Allarukia, as Europe shopkeepers.

Mahomed Ally Caderbhoy, a dealer in copper and brass pots.

Memon Hoosein Sayanee, a dealer in timber.

Purshotum Abba Bhut, a priest.

Burjorjee Rutonjee, a metta.

Miguel Gomes, a harness maker.

Allan Macpherson, a clerk.

Kesowlal Girdhurlal, who lately traded in Bombay as a merchant under his own name, and under the name and firm of Hurilal Govindlal; and in Ahmedabad under his own name.

Ramdass Gopaljee, a general merchant.

[illegible]

Goolam Hoosein Fazel, a dealer in jewellery.

Neerbhaesing Pinsing, a milkman.

Jugjiwundass Bhugwandass, a broker.

Dyaram Veerjee, and Narondass Dharsey, dealers in clothes.

Shaik Moidin bin Shaik Hoosein, a butler.

Hurjiwun Bhoga, a broker.

Thucker Jadhowjee Naron, a broker.

Hormusjee Merwanjee, a general merchant.

Tapidass Pranvulubdass, trading in Bombay under his own name, as a merchant and commission agent.

Mahomed Nawag bin Mahomed Maroof, Curim Sab bin Mahomed Sab, and Mahomed Sooltan bin Mahomed Maroof, weavers.

Sumbhoo Bhanjee, employed in the service of one Manockjee Rutonjee.

Shapoorjee Furdoonjee, a petty contractor.

Khutri Allaruckia Joonus, a dealer in silk clothes.

Jan Mahomed Megjee, a general merchant.

Sorabjee Jeehangirjee, a carriage painter.

Sucaram Khoosaba, and Gunoo Khoosaba, labourers.

Shaik Esmael Shaik Abdoola, Jainoo Khan Allykhan, Hamidabaee, widow, and Suckinabee, widow; the first and second named insolvents are firemen, and the third and fourth unemployed.

Luxumon Gunesh, Government pensioner.

Henry Cole, and Thomas Murray, firemen in the G. I. P Railway Company.

Moorjee Bhimjee, who formerly traded as a general merchant in partnership with Manock Bhimjee, Pasoo Dhunjee, Nursey Kesow, Bharmul Nagsey, and Chutoorbhooj Bhojraz, under the name and firm of Manock Bhimjee; and latterly in partnership with Corjee Chapsey and Pasoo Dhunjee, under the name and firm of Corjee Chapsey & Co.

COURTS MARTIAL.

AT a European District Court Martial, at Poona, on the 17th March, under the presidency of Colonel G. Ashburner, Private James White, of H. M.'s 83rd Regiment, was arraigned for deserting from his regiment, making away with articles of his regimental necessaries, and having lost or sold the said articles. The Court found the prisoner guilty of the 1st and 2nd charges, and sentenced him to be imprisoned with hard labour for six hundred and seventy-two days, and to be put under stoppages until he shall have made good the articles. The sentence has been confirmed by Colonel S. Whitehill, commanding Poona Division.

Private William Byrne, of H. M.'s 59th Regiment, was arraigned in the same Court for being drunk on parade. He was found guilty and sentenced to undergo imprisonment with hard labour for fifty-six days, and to be fined ten shillings sterling. The sentence has been confirmed.

At a Native District Court Martial, at Poona on the 18th March, Sowar Rampursad, a trooper 1st Light Cavalry, was arraigned for disgraceful conduct, in having stolen from another sowar two gold rings value rupees sixty or thereabouts, and for disgraceful conduct, in having dishonestly retained the rings in his possession, having reason to believe the same to be stolen. The Court found the prisoner guilty of the 2nd charge, and having received evidence as to his general character, there being no previous conviction, sentenced him to imprisonment for three months with solitary confinement, the last seven days of each month to be solitary. The sentence has been confirmed by Colonel Whitehill.

A HINDOO ON WIDOW MARRIAGE.

TO THE EDITOR OF THE "BOMBAY GAZETTE."

SIR,—It is generally reported that a young widow of Surat' belonging to the Naggur caste, has come forward to join herself in wedlock with a youth of her own caste and native town. Her parents and relatives took steps which they thought would succeed in thwarting her intentions, but I am glad they have despaired of success. The woman, it is said, has taken refuge with Kavi Nurmdashinker, who is always ready to assist in movements which have for their object any social reform. No doubt ignorance and bigotry might think of subjecting the woman to ill treatment if she were left to take care of herself, but fortunately our Kavi has taken due precautions against the possibility of any such unpleasant occurrence.

Now, the only thing to be regretted is that the would-be husband is likely to be prevailed upon by his brothers, who are all opposed to the contemplated union. Surely nothing could be more disgraceful than for the man to break his promise and thus betray the woman in question in matters of such vital importance and interest. On the other hand, it redounds greatly to the credit of the female that she has defied all threats and shows admirable courage. Reformers anxiously await the result of this interesting movement.

I cannot conclude this topic without observing that it is a most glaring piece of injustice that amongst the upper classes of the Hindoo community the poor unfortunate widows have had to drag on a wretched life after the decease of their husbands; whilst the husbands can legally marry second wives after the death of their first partners. No doubt the gentle sex do feel the injustice, and fully perceive that the necessity of introducing, or rather reviving, the custom of widow marriage is very great. I am sure they would not hesitate to remarry their own daughters and sisters should the stronger sex lend their hearty co-operation to the philanthropic cause. Should, however, the latter fail in doing what ought to be done by them, the day is not distant when a few educated women, deeply touched by the suffering and sorrows of the unfortunate widows, will plead the cause of the latter powerfully, and achieve success in a field in which men have laboured, if at all, with faint heart and fear of obloquy.

It is beyond question that the Hindoo community stands in need of high social reform, but that which calls for the greatest sympathy and readiest action is the re-marriage of widows.—Yours, &c.,

Bombay, 22nd March. LOVER OF JUSTICE.

THE UNFOUNDED ALLEGATIONS OF TORTURE IN KHANDEISH.

ON Wednesday a Full Court sat in the Appellate Court, Mazagon, consisting of Sir Michael Westropp (Chief Justice), and Justices Lloyd, Melvill, Kemball, and Green, to hear counsel upon the evidence taken by the Hon. Mr. Hobart, lately Sessions Judge at Dhoolia, in an enquiry into certain allegations by Govind Narain and Sai Nursapa that confessions made by these men had been obtained by torture, and forwarded by Mr. Hobart to the High Court with his opinion thereon. At the hearing on Wednesday Govind Narain and Sai Nursapa were represented by Mr. Anstey and Mr. Shantaram Narayen; and the Crown by Mr. McCulloch, Mr. Hearn, Government Prosecutor, and Mr. Dhirajlal Mathuradas, Government Pleader.

The following is the opinion forwarded to the High Court by the Sessions Judge:—

The present enquiry has been held under the orders of the High Court, by which this Court was directed to send for Govind Narain and Sai Nursapa, and to examine them on solemn affirmation as to whether they were subjected to any improper influence and thus prejudiced in their defence at the trial, and after making a complete investigation to certify the evidence taken, together with the opinion of this Court as to the result of such investigation. It has been alleged by both Govind Narain and Sai Nursapa that they were tortured by the police and harshly and unfairly treated by the magistrate at the trial, and that they were thus induced to make statements which were used against them at the trial, and which they would not have made if they had been fairly treated. They have alleged certain instances of the ill-treatment complained of. The evidence offered on both sides (with this exception only that Mr. Anstey, a witness summoned by Mr. Pritchard, has not been examined) has been taken and recorded, and this Court has *proprio motu* examined certain witnesses who seemed able to throw light on the subject of the inquiry. In the course of the investigation I gave certain reasons which I need not now repeat for not requiring the evidence of Mr. Anstey. Under the orders of the High Court I do not feel called upon to give in detail the reasons of the opinion I have formed on the evidence adduced. I think I shall sufficiently comply with the terms of the High Court's order by stating my opinion, without giving any reasons for it, as I must have done had I been required to adjudicate on the case. In certifying to the High Court the evidence taken and recorded, I shall express my opinion to this effect—namely, that beyond the fact of Govind Narain and Sai Nursapa being, at other times than when brought before the magistrate during their trial, occasionally kept handcuffed, it has not been proved that either Govind Narain or Sai Nursapa were in any way harshly treated, still less subjected to torture. I am of opinion that the evidence shows that the magistrate was aware that Govind Narain and Sai Nursapa were so kept handcuffed, and that he does not appear to have interfered to prevent it, and I think it is to be regretted that this restraint was imposed on Govind Narain and Sai Nursapa, because there is nothing to show that either of them was so conducting himself as to make such restraint necessary.

In opening the proceedings on Wednesday,

Mr. Anstey said—My Lords, I refer in the first place to the judgment of the Second Division Court on this appeal when last before the High Court—this being something like a hearing for further directions to apply to a criminal case. At the end of your Lordships' judgment, Justices Lloyd and Kemball say—"However, looking to the complexion the case now bears, it becomes absolutely necessary, to enable us to dispose finally of the appeal, that the circumstances under which the admissions were made should be investigated and reported to us. The Session Judge is, therefore, directed to send for the said two convicts, and, after calling upon them to give on solemn affirmation a detailed statement of the undue influence practised upon them, to enquire fully into their complaint, giving the Government Prosecutor due notice of the investigation, and after recording the evidence, together with his opinion thereon, to forward it to this Court." That is in the middle of the judgment [illegible] at the end of the judgment, the final sentence is this—"We defer further comment on the case until it comes before us for final disposal." Now, my Lords, there has been an enquiry, and the evidence taken in the course of that enquiry, with the opinion of the Judge thereon, has been forwarded to this Court, and now I apprehend, with all submission to your Lordships, that the appeal is to be heard upon the former evidence, and the further evidence so far as that further evidence is unexceptionable and (which is a material qualification of the generality of what I have just said) subject to exceptions of certain portions of the old evidence which did not exist at the time when the appeal was last before the Court.

The Chief Justice—Mr. Anstey, it may be convenient that I should tell you that all the members of the Court have read the whole of the papers—I myself have read them three times—and that we are aware that before the enquiry which was directed by my brothers Lloyd and Kemball had terminated—after indeed the case for the accused was terminated, but not after the case for the Crown had terminated—a prosecution was directed of both of the accused and another person, and that that direction was given by the zilla judge, Mr. Hobart, when three or four witnesses had been examined on behalf of the Crown, but when fifteen or sixteen others remained to be examined on its behalf. The first direction was for the prosecution of Govind Narain; then after two or three more witnesses had been examined sanction was given for the prosecution of Sai Nursapa and Khundoo Sing. Our opinion, as at present advised, is that that was a most improper proceeding, and that it was calculated to intimidate witnesses who remained to be examined in the enquiry directed by this Court, and that, albeit these witnesses were witnesses for the Crown, and not for the accused, it was quite as objectionable that witnesses for the Crown should be intimidated into giving strong evidence as that witnesses for the accused should be intimidated into giving weak evidence; and therefore we, as at present advised, are minded to throw overboard all the evidence of native witnesses taken at that enquiry for the Crown after the first direction for the prosecution was given—so that you may consider that the view we take of it at present. Of course if Mr. McCulloch thinks he can induce us to alter that opinion, he is at liberty to try to do so. But, Mr. Anstey, I must tell you this—that even on the case as it stands, even after discarding all the evidence of native witnesses taken after the sanction for the prosecution of Govind Narain was given, we think, as at present advised, and subject of course to all that you may say on the matter, that there is enough of evidence on the record to uphold the report of the District Judge.

Mr. Anstey—Your Lordship means by "the report" that of the District Judge on this special matter?

The Chief Justice—Yes.

Mr. McCulloch—Before my learned friend goes on, I propose to submit to the Court that the direction for this enquiry was illegal.

The Chief Justice—It is rather late to do that; you should have done that before the enquiry was made.

Mr. McCulloch—It is proposed now to use the evidence taken at the enquiry, and I propose to argue that it was an irregular enquiry and one which it was not competent for the Court to direct to be made for various reasons, and that the result of making use of it at all would be to jeopardize any conviction that might be obtained.

The Chief Justice—From what I have already said, you will perceive that your argument will probably be unnecessary; but even if our opinion were not so, your objection is late, because before the enquiry was sped, you should have come in here and asked for a review of the order if you objected to its form or substance.

Mr. McCulloch—But I submit that if the enquiry be illegal, the evidence is illegal, and that it therefore could not be used.

The Chief Justice—I do not see, Mr. McCulloch, for what purpose we are to be entertained with this argument. Our present opinion is, on having read the evidence carefully and excluded the witnesses whom I have mentioned, that there is sufficient evidence on the enquiry, taken with the evidence on record previously, to satisfy us that the prisoners have failed to show that there was any undue influence or any torture employed for the purpose of obtaining these confessions. The legal bearing of these confessions can be discussed presently. I may mention that we do not perceive that any evidence was offered on the enquiry in support of certain oral allegations made here affecting Mr. Pritchard in the matter,—viz., oral allegations that torture was employed in his presence or under his sanction.

Mr. McCulloch—There is another matter connected with that to which it may be well to call your Lordships' attention. A misrepresentation was made to the Court, upon which this Court——

Mr. Anstey—I must object to this.

Mr. McCulloch—Then, my Lords, I understand that if after the Court has heard my learned friend Mr. Anstey, your Lordships think it necessary that I should reply, I shall be at liberty to take first of all the objection that the whole of this investigation was illegal and cannot be relied upon by my learned friend.

The Chief Justice—That is, supposing we do [illegible] it is too late. However, before you proceed [illegible] any objection to the enquiry we inform you that [illegible] objection seems to be unnecessary, as the chief result of the enquiry seems to have been in your favour.

Mr. McCulloch—I can understand that, my Lords, if after hearing all that my learned friend has to say I should have no *locus standi* for further argument if I did not now make the objection.

The Chief Justice—You will find yourself in an awkward predicament if you object to this enquiry. Because, how before the enquiry was ordered did the matter stand? It stood thus—the prisoners had been tried by Mr. Pritchard; they appealed to the Judge; then they presented their petition to this Court; that petition was verified by solemn affirmation; that petition contained a statement that the District Judge when the case was on appeal before him refused to receive evidence on the point whether the confessions of Sai Nursapa and Govind Narayen were extorted or not, and a further statement that those confessions were obtained by torture and deception. It came before my brothers Gibbs and Melvill who admitted the petition and sent for the record and proceedings in September. On the arrival of the record and proceedings, no affidavit in denial of those allegations was filed on behalf of the Crown. The case next came before my brothers Lloyd and Kemball. Still these allegations remained uncontradicted by affidavit, and except on the enquiry directed by my brothers Lloyd and Kemball never have been contradicted on oath or solemn affirmation. The petition, which was presented to Mr. Hobart, was rejected by him, and was not placed by him on the proceedings.

Mr. McCulloch—Oh yes, my Lord. The petition presented to this Court did not state the contents of that document.

The Chief Justice—Though it did not state them fully, it referred to the important fact stated in it that the Lower Court (Mr. Hobart's) refused to go into the question as to extortion of the confessions.

Mr. McCulloch—Well, my Lord, it does not contain any allusion to the contents of the petition said to have been refused.

The Chief Justice—Pardon me, Mr. McCulloch, it contained this reference. It said the lower Court refused to take evidence on the point whether the confessions of Govind Narain and Sai Nursapa were obtained by torture and deception. It complained of the conduct of the Judge in refusing to receive that evidence, and there was no affidavit contradicting the allegations.

Mr. Anstey—It is coming to that presently. I hope I may not be ousted in my explanation.

The Chief Justice—I have merely stated to Mr. McCulloch why it is thought that it would not be desirable that he should seek to proceed with his proposed preliminary objection. As the matter at present stands, we cannot permit Mr. McCulloch to go into what seems to be an unnecessary argument.

Mr. McCulloch—I only wish to show, my Lord, as to the document which was said to have stated—and, as we say, falsely stated that torture was employed—that the Judge did not "receive" it, but he took it and endorsed it.

The Chief Justice—Yes; I did not say he did not take it, but I say he refused to put it upon the record of proceedings. The Judge not only refused on the appeal to him to record it as received, but recorded his refusal, and it did not come up here in the first instance with the formal proceedings.

Mr. McCulloch—I am instructed, my Lord, that it is amongst the papers.

The Chief Justice—Yes; it is now, but it has only been sent up after the enquiry was held.

Mr. Anstey—I can point out chapter and verse for what his Lordship has just said.

Mr. McCulloch—Well, this is only in reference to what his Lordship has said, but I understand your Lordships refuse to allow me to take any objection to these proceedings, notwithstanding that my learned friend is about to address the Court.

The Chief Justice—No so. We merely say that at present your proposed objection is superfluous. There are several points in the case on which we should give you an opportunity of offering such explanations as you may wish to give.

Mr. McCulloch—Yes, my Lord, and there are other points on which we should ask the Court to demand an explanation as well.

The Chief Justice—Well, Mr. McCulloch, we do not mean to silence you in any way—as representing the Crown there are many things that we should give you an opportunity of offering an explanation and upon which you may think explanation necessary,—but we do not think it necessary to go into any discussion on the point as to the form of the order for the enquiry at present. Now, Mr. Anstey, will you be good enough to proceed on the merits.

[Mr. Anstey then proceeded to address the Court. His address occupied the rest of the day. Our report thereof is deferred. Mr. Anstey spoke all day, and the Court adjourned till Thursday (yesterday), when the speeches of Mr. Shantaram Narayen and Mr. McCulloch occupied the attention of the Court till half-past six in the evening. The hearing will be resumed to-day.]

CHARGE AGAINST A EUROPEAN POLICE OFFICER.

WE stated yesterday that Mr. Chubildas Lulloobhoy, a freight broker, had obtained a summons against Mr. James Brown, superintendent of Police, C division, on charges of criminal trespass, &c. The summons was granted on the following information :—

I have lately erected a chawl on my ground, situated at Chimna Butcher Street, outside the Fort of Bombay, the work of which is not yet entirely finished. While my workmen were employed on Monday the 20th inst. on the work of the said chawl, Mr. James Brown, police superintendent, C division, came to the said chawl and required my said workmen to desist from further proceeding with the work of the said chawl, and on being required by me to produce any authority under which he ordered the work to be stopped, he produced no authority or warrant for the same, but only stated he was acting under orders of the Municipal Commissioner. I therefore instructed my attorneys, Messrs. Jefferson and Payne, to write to Mr. James Brown a letter, which was as follows :—

"SIR,—We are instructed by Mr. Chubildas Lulloobhoy that you, with a number of police sepoys, have entered into and are now in possession of his premises in Chimna Butcher Street, and are preventing our client from completing the erection of a building thereon. We call upon you to state under what authority you have entered upon the said premises and for what purpose, and to have to give you notice forthwith to quit the said premises. We have further to inform you that such proceedings, civil or criminal, will be taken against you as our client may be advised to adopt, in consequence of such your illegal conduct."

The above letter was served upon the said Mr. Brown in my presence, and although I again asked him to produce and show to me any authority under which he was acting, he did not show me any such authority or warrant, but he entered with four or five policemen upon the premises of my said chawl, and forcibly stopped my men from working at the said chawl. I am informed, and advised, and believe that the said Mr. Brown has no legal authority whatever for entering into or upon my said premises, and that he has unlawfully, without any legal warrant or authority, stopped my workmen from proceeding with the work of my said chawl. I further state that the said sepoys, under the orders of the said Mr. Brown, forcibly pushed aside and assaulted my said workmen Essa Joosuf Syaly, Purshotum Bhugwandas, and others; and the said Mr. Brown threatened to take them into custody; and I therefore charge the said Mr. James Brown with assault, criminal trespass, and force, and with aiding and abetting the same.

RULES UNDER THE PRISONERS ACT OF 1871.

THE Right Honourable the Governor in Council is pleased to publish the following rules prescribed by the Governor General in Council under section 34 of the Prisoners Act V. of 1871 :—

I. Persons transported to Bombay shall be confined in central gaols or in any of the gaols of that Presidency, and be subject to the discipline laid down for their inmates by the rules or regulations in force, and by the orders of the Inspector General of Prisons or of Government.

II. Such persons shall be put to hard labour as other convicts with whom they may be imprisoned.

III. When a convict who has been ordered to be transported for seven years shall have been confined for four years, or if transported for fourteen, shall have suffered six, or if transported for life shall have suffered eight years' imprisonment, such convict may, provided his conduct has been exemplary, be allowed to reside in the vicinity of any gaol in the Presidency of Bombay, which the Inspector General of Prisons shall, from time to time specify, on condition, 1st, of his good conduct; 2ndly, that he present himself to such officer and at such intervals (not less frequent than once a month) as the Inspector General of Prisons shall from time to time appoint; 3rdly, that he remain constantly within certain limits, to be settled from time to time by the Inspector General of Prisons.

IV. Before any convict is released from gaol under the above rules, the sanction of Government shall be obtained through the Inspector General of Prisons.

V. Nothing in rule 3 shall be held to prevent the Government from at any time permitting a convict, [illegible] it has been duly certified that a continued residence in gaol endangers life, to reside outside a gaol under such rules and conditions, and for such time as to the Government may seem fit.

VI. A convict may, in like, manner, be permitted by Government at any time to reside outside a gaol as a reward for signal service.

The Notification of the Judicial Department, dated 27th April 1869, and published at page 411 of the Government Gazette of that year, is cancelled.—*Bombay Government Gazette*.

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E SPEECHES ON THE BUDGET AND THE INCOME-TAX.

ICEREGAL LEGISLATIVE COUNCIL, MARCH 17.

[CONTINUED FROM YESTERDAY'S "GAZETTE."]

MR. BULLEN SMITH'S SPEECH.

The Hon'ble Mr. Bullen Smith said—My Lord,—I have to record my opinion against the bill now before the Council. I do so unwillingly, and solely on account of the permanent character given to the measure it proposes, but without much stronger arguments than I find in the figures of the Financial Statement lately delivered. I cannot give my vote for the permanent enactment of a form of taxation which, in the opinion of all those whose judgment I most respect, is utterly unsuited to this country. I am not altogether satisfied that necessity exists for the re-enactment of this income-tax for any period, but I should feel it my duty to give to those who are responsible for carrying on the government of the country the benefit of any doubt which may exist in my own mind, and had this tax been proposed for one year only, I would have been disposed to vote in its favour, as perhaps not altogether an unreasonable proposal, with reference to the very small prospective margin of surplus shown in the statement of ways and means for the coming year, and with reference to the fact that the income-tax is not altogether new, but has unfortunately for a number of years, by force of necessity, held a continuous place in our fiscal system. While saying this, however, I desire to guard myself from being supposed in any way to recede from the position I felt it my duty to take up when the same tax, but in a much more aggravated form, was before the Council last year. I thought then, and I think still, that in passing the Income-tax Act now about to expire, this Council committed a grievous injustice, as, with full knowledge of the comparatively small section of the people of this Empire on whom such direct taxation even professes to fall, and of the still more limited proportion from whom it is at all fairly and equitably collectable, we passed a measure which practically threw upon that small section of the community the whole burden of the deficit which was at that time apparently inevitable. In this connection I must say that I listened with regret to the reference made in the recent budget exposition to some reports by the local Governments as to the working of the Income-tax Act during the year now closing. I have not, of course, a doubt that what is stated in these reports is strictly true, and as mere formal documents they do not perhaps require much notice, but, imported into a budget exposition, if not as a sort of justification of the tax, I know not for what purpose, they acquire an importance and significance to which I consider they are not entitled, believing as I do that they are utterly valueless as affording any real gauge of the working of the income-tax among the poorer of the classes affected by it. I know well what were the ideas of the member who last session sat in this Council on behalf of Madras on this subject, and I appeal with confidence to the hon'ble gentleman opposite, who now represents that Presidency, whether the statement of his Government, that no complaints had been brought to their notice, conveys to his mind anything like a just impression of what he believes to have been the real working of this Act among the people of Southern India. As I have said before, the reports in question are doubtless technically correct, but in this country, above all others of which I know anything, what is brought to the notice of Government is one side of the picture, what actually takes place a very different reverse. Let me appeal in support of this statement to the cases of oppression or over-exaction reported by the Government of Bengal. Those who are acquainted with the details of these cases, the chief of which occurred not very far from where we are now sitting, know that they came to the notice of Government, not through any regular official source, but through the press, set in motion by one on whose interference in such matters Government had no claim whatever, but who accidentally becoming acquainted with what was going on, actively bestowed himself to obtain redress for those who otherwise would in all probability never have got it. I admit that once these cases were brought to the notice of the local Government redress was promptly given, but does not the mere fact of their occurrence in the close vicinity of this city warrant the belief that there must have occurred in the remoter districts of this country countless similar cases of oppression of which the local Government never heard, and the full measure of suffering involved in which will never be known. It may be asked, why I refer to these things? Simply, my Lord, because I feel that we cannot afford to weaken by one single thread the slender cord of sympathy which does exist between us and those for whom we legislate. However we may differ in opinion as to the financial measures adopted last April, we must all unite in deploring the lamentable want of cordiality between governors and governed, by which the year now closing has been so strikingly marked; and it is because I fear the reference made to these reports will not tend in any degree to promote a better feeling, that I would fain have seen it omitted altogether from this exposition, or couched in terms of broader and more hearty sympathy.

The bill now before the Council, as compared with the Act about to expire, gives substantial relief both in the percentage levied and in the range of incomes affected. In common with many others, I had hoped [illegible] Government found it necessary to retain this taxation in some form, they would have seen their way to the exemption of all incomes under Rs. 1,000 per annum; but, as I understand this point was made the subject of special discussion in the Executive Council, I do not press it. I do, however, trust that if this bill passes to-day to a select committee, the apparently permanent character which it now wears will be altered, and that, like its predecessor, it will be enacted for one year only. Of the unsuitability of an income-tax to this country, we have from time to time heard so much in this Council and elsewhere, that I would not add a word on the subject, but those who desire new testimony on this head will find it in the report of the late committee on taxation in the North-West, published in last Saturday's *Gazette*. I would deprecate in the strongest manner any attempt to place this income-tax among our permanent sources of revenue, for I cannot forget—and of this I would remind the hon'ble member of the Government in charge of the finances—that so long as we continue this tax under the existing conditions of this country, so long do we violate that which is by the highest authorities acknowledged to be the aim and principle of all direct taxation, viz: to leave all classes affected by it in the same relative position as it found them. All experience proves that we cannot thus levy an income tax in India, and although the hon'ble member may plead that stern necessity has driven the Government to this violation in time past, I submit that in asking for this tax as a permanent institution, he appears content to perpetuate this course, and in the administration of a finance of first magnitude to turn his back upon the acknowledged principle to which I have alluded. There is another point of view from which I think persistence in passing this bill without limit as to time would be inexpedient, and certainly not in accord with that publicity which has hitherto been a notable and highly appreciated feature in your Lordship's administration. By the constitution of this Council, it is not open to any member to take the initiative in any measure affecting the finances of the country, without the express permission of the head of the Government. Of course, I do not forget that when a measure is proposed, to which the Government are pledged, it cannot, under existing conditions of this Council, be successfully opposed; but the mere fact of leave being asked, however formal in its practical bearing on the result, gives an opportunity to the public of hearing anew what is to be said on both sides of the question, and of expressing their own opinions upon it. The bill before the Council does away with all this, stereotypes the impost now under discussion, and in so doing I think rather tends to defeat the ends for which this Council is supposed to have been established.

Turning now, my Lord, to the financial exposition of which the bill before the Council is the practical result, I must express my regret and disappointment at the retention of the export duty on rice, and my still greater surprise at the few passing words with which a measure involving a glaring fiscal inconsistency is dismissed. I am not about to weary the Council by a repetition of the arguments by which I last year endeavoured to show that the abolition of this duty was in the highest degree expedient. I may remark, in passing, that, although the rice trade from this port does show for the year about to close some improvement on that for 1869-70, it still falls far short of what it was in 1864-65, up to which period it had been increasing at the rate of nearly 20 per cent. yearly. I might also remark that the export to China, to the revival in which the hon'ble member in his financial exposition last year looked forward with feelings of hope and comfort, has undergone no improvement worth mentioning, the export of the twelve months falling under 3,000 tons or 3 moderate cargoes, while during the same year the total export of Saigon rice had risen from 157,000 tons in 1869 to 222,000 tons in 1870, or nearly 40 per cent., of which increase that to China was more than three-fold, showing how utterly, even under the most favourable conditions of demand, we are being beaten out of that market. As to the undesirable nature of export duties as a whole, we are all agreed; but what those interested in the rice trade of this country would have liked to hear, is not the bare fact that the duty is to be maintained, but some explanation of the principle on which, assuming that a certain amount of revenue must be raised from export duties, rice is selected as one of the articles to contribute. In using the word selected, I speak advisedly, because although the hon'ble member did last year, in replying to certain remarks of mine, say that he was only the continuer, not the originator, of this duty, I scarcely think this a line of defence, to which, on reflection, he will be disposed to adhere, and in any case, for my own part, I can make no practical difference between the administrator who imposes a wrong tax, and the one who refuses to repeal it, when its injurious effects have been fairly brought to his notice! Indeed, of the two, I should say the latter was the more culpable, inasmuch as he errs in the face of actual experiences. Assuming, as I have said, that all export duties are objectionable, but that the necessities of the State render some income from such a source imperative, the question then surely arises—Which, among our considerable articles of export, most nearly approach the condition under which, according to the universally received principles of political economy, an export duty can best be borne? In other words, which of our considerable articles of export have, as regards supplying the wants of other countries, a monopoly, or the nearest approach thereto? I think none will deny that the institution of such an examination as I have sketched into the position of our various export trades would be the proper course to pursue under the circumstances, but I find nothing in this exposition showing that the principle I speak of has even been considered. By way of illustration I will take the three important articles of indigo, rice, and jute, and I specially select jute, because in the Financial Statement before me, the continued flourishing condition of this article is dwelt upon. I find that this article, of which I may say that British India has almost an entire monopoly, the value of which has nearly doubled of late years, and the export of which has marvellously increased, leaves the country free of all duty whatever. I find that indigo, of which British India furnishes the main supply to the world, although Guatemala to a certain extent competes, pays an export duty of Rs. 3 per maund, or, say, 1¼ per cent. on the average selling price of the season just closed, while rice pays an export duty of 3 annas per maund, equal at present prices in this Presidency to nearly 9 per cent. on the common, and over 7 per cent. on the better qualities. That is to say, the article of which we have virtually a monopoly, and the growing prosperity of which is matter of universal comment, pays no export duty; the article which meets with a certain competition pays 1¼ per cent., while the article which is exposed to a keen competition in every market to which it goes, is at the present moment paying an export duty of 7 to 9 per cent. It may be asked—do you wish Government to add to the export duties? I say, certainly not, and that I would much regret to see the Government of India enter upon such a retrograde course, but I place these figures before the Council in order to show that it is not without reason the many who are directly and indirectly interested in this rice trade cry out for relief, and in the hope that the Government will yet reconsider this matter, and make the concession desired—a concession which would be doubly valuable in the present season, when an abundant rice harvest in Burmah seems to promise that the repeal of the duty would be attended with substantial benefit, and perhaps enable the trade to recover its footing in some of the markets in which it has been losing ground. I do not, my Lord, under-estimate the difficulties of the Indian Exchequer, and I would not willingly press unreasonably or unfairly my views upon the member of the Government in charge of the finances, but it is the inevitable lot of whoever undertakes to administer a finance summing up 50 millions sterling on either side of the account to find himself face to face with great first principles, such as I have been speaking of, and in proportion as recognition to these is refused, in the degree in which they are silently ignored, to that extent will public confidence in these annual financial expositions be withheld, however clearly they may be drawn up, however elaborately expounded.

I would have been glad had the exposition now under discussion afforded a little more explanation upon the loans contracted during the current year! We are told that the Government of India has managed to get through the year without the loan which it was thought might have been necessary, which is satisfactory; but at the same time we are informed that the Secretary of State has not only borrowed the full amount mentioned in last Statement, but also 1½ million in excess, and that he has intimated his intention of borrowing 2½ millions more during the current year. Now, looking at our large balances, I do not quite understand how this excess of home borrowing during the current year became necessary, and what I should like to ask is, whether these loans were contracted under the requisition of the Government of India and with their sanction, and whether the same conditions will apply to the loans to be raised during the coming year, or whether the words "intends to borrow" signify that the amount in question is to be raised without the concurrence or wish of the Government of India. If the latter interpretation be correct, then I say the arrangement appears to me highly inconvenient and irregular to say the least, and this from two points of view. The Secretary of State is of course recognised as the supreme authority in all matters relating to India, but in another sense he is, as has been stated, only the agent of the Government of India. Accepting this position, it clearly follows that head-quarters are here, that here all provincial measures of every kind must originate, that there lies upon the Government of India the duty of providing funds from time to time to meet these obligations in England, but that with them also must remain the discretion of providing these funds in the manner they deem best, whether by acceptance of drafts upon them, by direct remittance, by loans raised here or in England at their request. The principle of an agent contracting large loans without previous understanding with his principal does not commend itself to my judgment. Then, again, this home borrowing appears to be done quietly, without that ample publicity which always attends upon loans issued by the Government in this country. The average rate of interest mentioned in the exposition does not indicate that any saving of consequence has attended this practice; and even were it otherwise, I think it reprehensible. Holders of Government Securities are not in the position of first mortgages, and, in my opinion, they have a moral claim to receive, in all cases where an addition to the permanent debt of the country is about to be made, that ample notice which is given in this country. I am aware that the solution of these matters probably lies at home, but I think they are well worthy of attention. No system of finance can work well with two heads, and if there is, as seems implied, an authority in England, either altogether irresponsible or only checked by the very mild control Parliament has hitherto exercised on the question of Indian expenditure which can raise money at will without the concurrence of this Government, the efforts made here to put the finances on a sound footing may be seriously hampered.

There are several other points in this most interesting exposition to which I would like to refer, but I feel that I have already sufficiently occupied the time of the Council. The statement is admirably drawn up; and although preeminently framed for safety, I would, as already said, have been disposed to grant for one year the taxation asked for in this bill, in the hope that its renewal would not be required at our hands. My belief is that we now possess an income sufficient for the wants of the country—an income which, if properly administered, will not fail us; and for any further margin of surplus, I think we should look more to reduction of expenditure than to new revenue. All will approve the determination of Government as expressed in the concluding portion of the exposition to pay all "ordinary expenditure" out of revenue, but then the term "ordinary expenditure" must not be abused, and stretched as of late years, for I think none will deny that the financial troubles from which we seem now to be emerging arose, not from failure of revenue, but from lavish and, I fear I must add, often ill-considered expenditure. With this cardinal point kept well in view, with a continuance of that judicious economy which has in the last eighteen months effected so much, and with the recognition of sound financial principles, I doubt not that the hon'ble gentleman in charge of the exchequer will soon attain the fulfilment of that hope to which I once heard him give public expression, "that to him it might be given to bring the vessel of the State out of the storms and tempests of chronic deficit, into the smooth and quiet haven of assured and continuous surplus."

SPEECH OF THE LIEUT. GOVERNOR OF BENGAL.

His Honor the Lieutenant-Governor said that he did not propose to enter on the present occasion on the broad questions of financial policy which were raised by the Budget Statement of the Hon'ble Sir Richard Temple, and which this bill was intended to carry out. He did not pretend to rise to that height; he did not propose either to enter into the question whether, in his opinion, the income-tax ought or ought not to be imposed. He candidly confessed that he had arrived at no satisfactory conclusion on that point. He would therefore rather address himself to certain matters in regard to the form and character of the bill before the Council; but before doing so, he should refer to the opinion expressed in Bengal on the levy of this tax in past years. He was new to this Government, and was therefore not prepared to enter on the question as to how far that opinion was well founded. But he was quite prepared to admit that there was a strong feeling of objection to the income-tax on the part of the tax-payers and on the part of the Government and their officers and others in Bengal who have been acquainted with the working of the law. Having lately passed through the provinces under the Government of the several local administrations, he was prepared to say that the feeling against the tax was universally prevalent in these local administrations. Unlike the hon'ble members who represented the other administrations, and the hon'ble member on his right (Mr. Bullen Smith), who in some sense might be said to represent the Presidency towns, His Honor did not object to this bill, but his observations would be addressed to the form and character of the bill which was now before the Council. The most marked feature in this bill was, there was no limit or duration of time, and it might therefore be assumed to be a perpetual bill, that is to say, to be continued and entertained until the wisdom of the Council should otherwise determine. For he would be allowed to assume, when he alluded to the character of the bill as a bill without the limit of time, and to the very moderate character of the assessment which had been proposed, that the object and intention was that which has often been suggested, namely, that we should have a light and easy tax, so worked that it would not be strongly opposed by the local Governments, which should enable us to raise money in times of emergency by a heavier tax, as had been done in the year just passed. He thought, if that was the plan, that it was subject to this imputation, that when it was, as now, light, it was not worth the trouble and vexation that it produced; on the other hand, when in times of unavoidable necessity it was made heavier, it was not worth the extreme opposition and extremes of opinion and ill-feeling which past years showed it engendered on such occasions. He confessed he long had doubts as to the policy of an imperial and general income-tax in this country, and he might say that these doubts were increased by the observations which had been made by hon'ble members to-day. On the other hand, looking to the increase of wealth in the land, though it may be that that increase was exaggerated, seeing that in many provinces there was a rapidly increasing growth of wealth in the hands of the wealthy, it was the necessity of the times that we should have some mode of taxing these riches, not perhaps permanently, but at least temporary; and it was also the object of the tax to suggest means by which difficulties might be obviated, and by which we might have the means of taxing riches, if not immediately, in the future. Well, then, he said, that not discussing the question whether there should or should not be a permanent tax, but one which from time to time might be imposed at different rates, he was inclined to think that it would be better to keep it on for two or three years at least. You will then be able to judge where the shoe pinched, and you will then be able to see when you have taxed rather high, whether in point of fact it was worth collecting, whether it was capable of being collected, and if not suitable in its present form whether it was to adopt possible any other form in which it would be worth the trouble of collection. He at the same time differed from the hon'ble gentleman opposite in thinking that the hon'ble gentleman who had introduced the bill, and who was the best judge of its intentions, had sailed somewhat near the wind, because from the statement which he had made, it appeared that the surplus was almost infinitesimal. His Honor hoped the hon'ble gentleman's sanguine expectation in regard to the receipts and expenditure might be realised, and that the whole total of revenue might be increased to the extent he anticipated, and that the expenditure might be lessened, as he hoped it might. But he confessed that it was not view like that which had been realised in other years. He would say, with reference to the question put by the Hon'ble Mr. Chapman, suggesting that the Government should arrange what was to be done with their surplus, that you must first catch your hare—you must first get your surplus before you can dispose of it.

He would now go into the budget of the year solely as affecting the Income-tax Bill now before the Council. He had always been of opinion that the Government of this country, whether right or wrong in opposing an income-tax, were undoubtedly in the wrong if they did not boldly face the fact of the deficit, and boldly face the necessity of imposing a tax instead of adopting the vulgar expedient of making up the deficit by raising money by loans. Now, we live in happier times. The deficit of the million and a half that we had, has been now exchanged for an infinitesimal surplus. That change has been effected by an increase in the estimate in the yield of opium, and by turning over part of the deficit to the local Governments. He thought they should never lose sight of this fact, that in reducing the income-tax from 3⅛ per cent. to one per cent., it has been effected by turning over part of the deficit to the local Governments of near £350,800, and empowering them to make that deficit good in the best way they could. Now, that deficit was not only a very considerable one, but was explained by Sir Richard Temple to consist of charges which are rapidly growing and which probably would continue to grow. He had seen it asserted in the newspapers, that the Government of Bengal were in a position to carry on, without additional taxation, the obligations imposed upon them by the Government of India. He was sorry to say that that statement was wholly inaccurate, because the Government of Bengal was not yet in a position to deal with the question, and he was afraid that the result would not prove as favourable as the newspapers had suggested. He would like to call the attention of the Council to this point. A portion of the burden which has been transferred from the Government of India to the local Governments, and which has enabled the Government of India to reduce the income-tax imposed on the local Governments the power to meet that deficit. He laid aside the proposed cesses for education and roads, which he thought were not properly before the Council, because they were to be imposed as charges for particular objects, which were amongst the departments which had been transferred to the local Governments. He would state that the statements made by the Hon'ble Messrs. Chapman and Robinson in regard to these local cesses were very imperfect. They said that the people were already in those local administrations very hardly taxed, for God's sake don't you come in and tax them harder. He would endeavour to ascertain how the local Government proposed to meet the deficit thrown on them by the recent scheme of financial decentralization by the Government of India. Well, he had looked to the course followed, and which was likely to be followed by these local Governments, and he found that in fact, putting aside the local cesses, the invariable resource was something in the nature of a licence tax, with which we are all familiar, and which has been proposed to supplement the income-tax or as a substitute for it. He found that that tax seemed to be a very limited income-tax, roughly imposed by grades, and not upon a percentage on incomes; and that the limit did not go higher in the North-Western Provinces than six rupees. He could only say that the general effect of that tax seemed to him to be that the local Governments endeavoured to meet the deficit by a rough income-tax upon the smaller incomes, and those were the very incomes which the Government of India have taken the credit of exempting from the income-tax. Then his view was that these licence taxes were really income-taxes upon all incomes not affected by the income-tax. They differed from the tax which was taken off by the Government of India in this, that they exempted the richer and more influential classes of the people. As he had said before, he did not think it right to bring on the question of local cesses as regards the burden of taxation on the people, but he would ask to be allowed to say a few words with reference to the form of income-tax proposed. He had lately looked over the various Acts and reports of this and the local Legislature under which local taxation was imposed in Bengal. Now he had enquired in regard to the working of these local taxes, and he found that several of these taxes were taxes on houses and means of the persons to be taxed. The most common and the most popular of these taxes, or rather the least unpopular, was a tax described as a tax on the income and property to be protected of the person to be taxed. That was of the nature of a rough property income-tax—a tax graduated with regard to the circumstances and property [illegible] of the person liable to be taxed. Perhaps it was the securest of all forms of taxation. Possibly it might be that we might have to impose cesses for roads and education and other matters. The result seemed to be that it might be said with some justice that as you have an income-tax now, you have several in different forms, and to serve different purposes. Therefore it seemed to him that the people who had got to pay the income-tax would have a right to say that instead of having other taxes, have an increased income-tax. Several native gentlemen had made the observation to him that we had rather not be taxed at all, but it is better to pay all that is necessary in the income-tax, than pay half a dozen different taxes. People felt pretty sure that if the income-tax was once imposed, it was likely to be imposed again; and the question was whether, in case it has been necessary and desirable to impose a tax in the shape of a tax on incomes, it was not desirable to include under that tax all the taxation that it was necessary to raise, calculating a penny for this and a penny for that. And perhaps it was desirable that he should state that in the course of a few minutes' conversation with an eminent American statesman who was lately in this city, he was informed that taxation for local purposes, and provincial services, was raised in this way in the United States. That also raised the question, as was the opinion of a native gentleman who talked to him in the matter, whether the poorer classes of natives of Bengal would prefer an income-tax to any other. Whether it would be permitted to us by the Government of India to add a local income-tax in Bengal to the imperial tax imposed by this bill, whether we could add to that tax the sum just taken off by the Government of India for local purposes, as he wished to propose to the local Council, he could not say. Local considerations had induced him to turn over in his mind the important question whether there was not a strong objection to the income-tax entertained by many classes, and by none more strongly than Europeans resident in India. There was a great deal of reason in the objections which they allege against that tax, as it stood at present in the bill now before the Council, and the former bills which have been passed into law. The first prominent feature in this bill which struck him as distinguished from the English Income-tax Bills, and other bills of the kind, was that the word "property" was omitted in the title of the bill; that it was called a "bill for imposing duties upon income," "property" being assigned a secondary place as regards the objects for which the tax was imposed. We know that many communities and political economists have held, and do still hold, that in respect to principle, the great objection to the income-tax was, that it imposed a rate equally on labour and on property. It was said, and he thought most reasonably, that income derived from property was a much more valuable possession than income derived from labour. Income derived from property was protected to a greater degree than income derived from labour. Possibly the argument advanced against it would be formidable, namely, that it would put a distinction between incomes on property and labour, and the Commissioner of Inland Revenue had always raised a departmental objection as regards the difficulty of carrying of a distinction of that kind. Individually His Honor thought there was good reason for this in England. But when he looked to the state of things in India it seemed to him that these objections were *immensely* increased, and most obviously so, in the case of Europeans who are earning a living in this country, where Government servants and the independent and other classes of the European community were not permanent residents, having a strong interest in the country but who come to the country for a term of years, and who realise during those years an abnormal income, and cannot hope to remain for their lives in it, and where, as a matter of fact, they do not remain. As a matter of fact, gentlemen of position remain but a few years, in the hope of making such a use of their income as would enable them to make a provision for their families and for themselves in after-years. It did seem to him that to tax incomes thus derived was to tax not the income of the year, but the capital set by for the use of his family hereafter. Therefore he did believe that if there were objections to this form of taxation in England, they were infinitely stronger in this country. We should study the American model, and other municipal taxation, and carefully adjust incidence of taxation, if this tax was to be maintained at all.

This brought him to the consideration that owing to financial considerations, and other circumstances, the income-tax had never been properly discussed in the light of day. He was sure, if his memory served him rightly, and certainly, as regards late years, that the practice had been that there had been no time for discussion, and that it was introduced late in the session, and that we must pass or reject it. The result has been a sort of stand and deliver. It might be that this state of things had been permitted, because people hoped that it would be a temporary measure. But now that we have the tax in a form which probably would be perpetual, he wished earnestly to suggest that it was immensely desirable that the present bill, before it was passed, should be most fully and thoroughly discussed. He alluded particularly to the hon'ble member for Bombay and the mercantile members of the Council, who could render much assistance in its consideration, and also by getting information from others outside the Council. In regard to this he alluded to the information which he had obtained from the eminent American statesman, to whom he had already referred, and from whom he had discovered that there were several American gentlemen in the city who were capable of giving great information regarding this tax as imposed in America. Now, one week was much too short a period to overhaul it in a proper manner, and put it into shape, if it was expedient at all to pass it. He was aware that if he proposed to extend the time for the submission of the Committee's report he would be treading on very delicate ground; and perhaps it would not be becoming in him to suggest that it would be desirable for the committee to sit for a longer period than it was proposed to do. But he would suggest that it would not be unfitting that the Government should accept the suggestion thrown out by the Hon'ble Mr. Cowie, that this bill should be passed for one year, but not in the expectation that the bill would then cease, but with the intention that the bill might be introduced very early in the next session of the Council, that it might be reintroduced at a time when there was ample opportunity to refer it to a select committee, with power to take evidence, and introduce the bill in a shape as acceptable to the public as any bill of this kind could possibly be.

He would now detain the Council for one moment, in order to suggest an alternative proposal. The plan which he would suggest was this, of passing the bill for one year in an improved shape. He always had the greatest doubt whether this taxation was fitted for imperial taxation. It seemed to him that the effect of imposing an imperial income-tax had been, and was likely to be, both to the local officers and people, the means of an imposition. The hon'ble member on the right (Mr. Bullen Smith) had spoken of the effect of the tax as snapping asunder the slight cord of cordiality between the Government and the people. He was bound to say that his experience of many of those questions was that, so far from taxation having that effect, it would have the effect of binding the Government and people together in the most hearty cordiality. But it appeared to him that this tax was more suitable for purposes of local rating than for purposes of imperial taxation; for although there were difficulties in the way of imposing this tax as an imperial tax, when imposed as a rough local income-tax on the means and property to be protected of the persons liable to the tax, every man had a sort of interest in seeing that his neighbour paid his due share of the tax, for if his neighbour paid too little, he might have to pay more than his proper share to meet the amount required to be raised by the tax, and the local officers, moreover, would have an interest in the objects for which the tax was imposed, seeing that it was imposed for the benefit of the people of the locality in which it was levied, and not for the purposes of the Imperial Government. Some local officers had spoken as if the Government of India was a sort of alien and hostile and tyrannical Government set over them. The suggestion, then, that His Honor would make was, that if a tax of the sort he had been describing was suitable for local purposes, the Government of India should consider whether it might not be able to make it over to the local Governments, with a proper amount of additional charges, as had been done in the case of other items of account entered in the budget. It seemed to him that that might be done, and in making over the income-tax to the local Governments, the Government of India might say, "If you do not like an income-tax, it will rest with you to take the responsibility of manipulating the tax, and putting it into shape suitable to the people, or of substituting for that tax some other tax for the purposes for which the income-tax is imposed, and for which it was assigned to you." The only objection he had heard to a plan of this kind for the collection of the tax was that there were some gentlemen sitting here and elsewhere who were in no sense "local officers," but as regards local officers, merchants, and others, the bill already provided for the determination of their local habitation, and for the taxation of every man in the country. This difficulty of the want of locality could apply only to persons who were connected with the Government of India; and His Honor was quite willing that they should be taxed by some special machinery. If this tax was made over to the local Governments, the responsibility of providing means to meet the charges, on account of which the tax was transferred, would rest with the local Government. If they thought it desirable to extend the tax, they would have the power of modifying, altering, and extending it, if it seemed desirable to those with whom the determination of doing so or not rested, because if a particular tax was passed, it could not be repealed without the consent of His Excellency the Governor-General, who by law held the power of controlling the legislation of the local Governments.

That was all His Honor had to say as respects this question of an income-tax. He had commenced by saying that he did not propose to go into the broad financial questions that were raised by the Budget Statement. He would only propose to say one word with reference to what had fallen from the Hon'ble Mr. Bullen Smith, who represented the commercial community in this Council. His Honor must say that he was very much struck with the observations that gentleman had made with respect to the rate of the duty and the weight of the duty and the difficulties connected with the exportation of rice. His Honor also felt that there was something to be said on the other side as to the advisability of putting an export duty on the staple food of the people of at least one province. Such a tax as a tax on the exportation of food had a tendency to keep the food at home. He would express the hope that this matter would receive the full and impartial consideration of the Government of India with reference to the state of circumstances at present existing, [illegible] from those existing at the time when this duty was imposed.

There remained only one point on which His Honor would remark, and that was with reference to the question of borrowing. He was not a financial man, and did not pretend to enter into this question in a strictly financial point of view. But as a social question, he was very much impressed with the impolicy of carrying all our loans into England. It was said that it was a political advantage to have the people interested in the security of the Government of the country, and that it was a safeguard against revolution and political dangers. He wished to express his opinion that he was anxious to create a large debt in India on this supposition. He was against borrowing more than could be helped; but if you did borrow, he thought the Government of India should avail themselves of the advantage which a large debt contracted in the country did undoubtedly give. He said that not only in regard to the course proposed to be adopted on the present occasion, but also with reference to all future occasions when it was proposed to borrow there were in this country very few modes of investment. The District Savings Banks had not yet been established to any great degree. In Lucknow especially there was a large class of people who were much impressed with the security of incomes derived from the Government. We had a very large number of small pensioners there, the payment of whose pensions was so troublesome that the Government were at one time exceedingly anxious to capitalise their pensions, and pay them off, but it was found that the pensioners had not acceded to the proposal; they preferred to have a fixed income from Government. The experience of that and other occasions had brought to his mind this conviction, that if we went to work in the right way, if we left it open to the Collector to receive from the people small sums, the interests of which would be readily payable, we should in that way receive a large sum in satisfaction of a loan from our fellow-native subjects. The difference in value to this country between a general loan here and in England was very fractional. The difference was not more than one or two per cent. He observed that at present Government securities stood in England at 99½, and here they were as high as 98. He spoke with reference to the value of the Government funds in this country, and he believed that if Government did not sell at 98, it certainly sold at 97. The difference was merely fractional, and that very small fraction was, he thought, more than counterbalanced by the Government obtaining an additional security from the people of the country being largely interested in the debt of the country.

(TO BE CONTINUED.)

THE VICEROY ON DECENTRALISATION.

MEETING OF THE VICEREGAL COUNCIL ON MARCH 18.

The adjourned meeting of the Council was held on Saturday at Government House at 11 o'clock.

His Excellency the Viceroy said—Before we proceed I wish to make a statement with regard to the progress of business in this Council, because there seems to be a little misapprehension on the part of the public as to the time and period at which the various objections to the bill now under consideration must be taken.

I wish, in the first instance, to repeat a statement made by my hon'ble colleague, Mr. Stephen, when leave was asked to introduce an Income-tax Bill. The hon'ble gentleman then said that the bill would be introduced into the Council on the 17th, and would, on that day, be referred to a select committee.

The only deviation from the ordinary practice has been that in order to place the public at the earliest possible moment in possession of the details of the measure, the bill was provided at once, and has been published for some days.

My hon'ble friend further stated that the committee would probably present their report on the 24th. The Council will then be in a position to take the report into consideration and pass the bill on the 31st.

I make this statement in order to show that on this occasion we have thought it desirable to assign a longer time than is usual for the passing of a tax bill by this Legislative Council.

The result will be that the proposals of the Government and the actual details and features of the bill, will have been in the hands of the public for nearly a month from the time of its introduction.

With regard to the other bills which affect the great question of local taxation, I propose that we should pass the bill relating to the levy of rates on land in Oudh during our stay in Calcutta.

It appears that the principle of that bill has been fully discussed in the province to which it refers—we have had the advantage of a personal conference with the Chief Commissioner on the subject, and he, before he came to Calcutta, had ascertained that the leading proprietors and talookdars in Oudh were, on the whole, favourable to the principle of the bill. I therefore think it would be most to the public advantage that that bill should be proceeded with and passed during our stay in Calcutta—the last stage of the bill being probably taken up about the 31st of this month. With regard to the next two bills, namely, for imposing duty on certain trades and dealings in the North-West Provinces and Oudh, and also as to the levying of rates on land in the North-West Provinces, called the "North-West Provinces Local Rates Act," I wish to state that, on consideration, I think the most convenient course with regard to the bill would be to take, as is proposed, a stage to-day—refer it to a select committee—receive the report of the select committee while we are here, and to hold for the purpose of further discussion and for the passing of the last stage of the bill a meeting of this Council at Allahabad about the middle of the ensuing month. I think this will give time for the fullest consideration of the important question involved. The principles of the bill will thus be discussed and determined on, in the capital of the province to which it relates. The Lieutenant-Governor of the province, in his official capacity, will be a member of the Legislative Council meeting at Allahabad—the public and the officers of the province will have more time and fuller opportunities of considering in detail all its important provisions. On the whole, the result will be more satisfactory than if we took the last stage at Calcutta, and that any observations or criticisms will be best made or any assistance we may hope to derive from local knowledge and local experience will be best afforded by holding a meeting of the Legislative Council within the limits of the province to which this bill applies.

With regard to the Punjab bill, I have only to state that no further proceedings will be taken with reference to that measure until the Legislative Council meets within that province, and I hope that we shall have at Simla, as in the case of the N. W. Provinces, the advantage of the presence of the Lieutenant-Governor in Council during the discussion upon a bill which so materially affects the interests of the Punjab.

The Hon'ble Mr. Strachey then introduced the bill for the levy of rates on land in Oudh, and moved that it be referred to a select committee with instructions to report in a week. After what he had said at the previous debate on the same bill, he thought he need not trouble the Council with any further remarks on its general principles. This bill, which had been originally prepared by Mr. Davis, when Chief Commissioner of Oudh, and came to the Council with an amount of local authority which could hardly be more complete, had been now before them for a week. It simply proposed to levy a rate of 1¼ per cent. on the value of land in Oudh, 75 per cent. of which would under section 9, be expended on works of public utility. The expenditure of the rates would be under the control of a local committee, not less than half of whom would be non-officials.

The Hon'ble Mr. Ellis advocated some stricter definition of the limits within which the 75 per cent. of the funds locally raised should be expended, and which he thought should be less than the area of the entire province.

His Excellency the Viceroy said—As this is the first opportunity I have had of offering any opinion in public on the most important subject which is comprised in this bill, I wish first to express my great satisfaction that it has fallen to my lot to preside over a Government which has been able to carry into effect a principle that has for some years been adopted and recommended by many of the wisest and most experienced of Indian statesmen. I feel convinced that when the principle involved in this bill—which is identical with that laid down in the Financial Resolution of the 14th December last—becomes more fully understood, it will become more widely appreciated, and I firmly believe that of all the changes that have lately been made in the Financial or administrative branches of our Government, the change which is now proposed by these bills in regard to the provinces of Oudh and the North-West is perhaps the most important, and will have as many good and practical results as any measure that this Legislative Council has passed since it first came into existence.

If the Council will recollect the great principles which are involved in these bills,—namely, that we, the members of the Supreme Government, endeavour thereby to associate with ourselves the responsibility and assistance of the men who throughout India may be supposed to possess the best information and the greatest experience on the affairs with which they deal—if we also recollect that involved in the measures is an attempt further to develope gradually and more fully those numerous efforts that have been made to establish municipal institutions throughout the land—if we recollect that the fiscal objects of the measure is to import into our imperial finance a greater amount of certainty than has hitherto prevailed—if we recollect that if the scheme works as well as we believe it will work, that those future charges that must, at no very distant time, fall upon the country, will be borne and administered by those who are the best judges of their suitability, necessity, and propriety—when we recollect all these considerations, and when we find on further reflection that these principles are, to a great extent, new in Indian administration, then I think we may come to the conclusion that the object is good; that the change will be great, and that it will not be the fault of this Council and the Executive Government if complete success is not attained.

The evils with which we propose to deal were well described in the first paragraph of the resolution of December 14.

We said that so far as effective supervision and control over certain heads of our expenditure is concerned, the Supreme Government has, for some time, felt itself to be in an unsatisfactory position. Control, and severe control, was exercised, but it was exercised frequently in doubt and almost always in uncertainty.

Now it may be said that such a confession as this, coming from the head of a Government [illegible]ness. It may be so to some extent, but the system was unavoidable in the earlier days of our rule, and though this control has been exercised under the disadvantages to which I have referred, on the whole, I am not prepared to say that any very great evil or public scandal has often occurred.

But still it was a blot in our system, and the time is come to remedy it. Every change and every proposed change is to a certain extent a confession of former weakness—because if a system is perfect and strong, it would be folly to change it. These taunts, therefore, which have been thrown out as to this confession of administrative weakness on the part of the Government of India, would apply to any change that has ever been made, or attempted by any administration as much as it does to the present.

I do not propose now to discuss the various modes in which it has been proposed to carry out these principles. They are many and various. If our plan does not go to the full extent that some may have desired it to go, it is because we have been obliged not only to consider what it was right to do, but also what it was possible to do; and if perhaps our measure does not attain the larger dimensions of many of those that have been suggested, at all events it has this recommendation, that it is practicable and safe, and that it has been accepted, if not with enthusiasm, at all events with general approval by the Governments which it most concerns. However, I think I ought to state my opinion that I am not favourable to some of the very large proposals, the adoption of which would lead to the entire disarrangement of that system of administration which has long been pursued by the Government of India with signal success, and that I am not in favour of admitting other authorities than that of the Supreme Government to share in the administration of imperial revenue and expenditure.

I think it safer to affirm that, as hitherto, imperial revenue must be managed by the Supreme authority. At some future time it may be thought desirable to apportion certain heads of revenue to local authority, reducing proportionately their grants; but I do firmly believe that if on the present occasion we had suggested anything of the kind, the result would have been failure, and it is certain that Her Majesty's Government would very properly have required a much longer time than they have taken to consider a change of so extensive and fundamental a nature.

It would be wasting the time of the Council were I to discuss the various objections that exist to the longer measures to which I have referred; suffice it to say that it can be shown that for the present all the main objects that have been generally desired will be attained, and that without any dangerous interference with our general financial system, without weakening or straining our national credit, without imperilling a single important branch of imperial revenue, or rendering it less difficult than it was before to fulfill all our national engagements of finance, defence and administration that we shall be able to attain to almost all the desired ends and achieve everything that is really beneficial. We selected then at once for our operations those heads of expenditure, the local character of which cannot be doubted—those heads concerning which so much has been said, namely, civil buildings, roads, education, jails, police, registration, medical services, and printing. I am not prepared to say that there may not be other branches of administration which it might be judicious hereafter to deal with in the same way. I give no opinion on the subject. There are considerable and weighty objections with regard to some, but for all practical purposes, that is to say, if our intention and desire is to give to the local Governments substantial power over the administration of the matters which in the highest degree affect the particular interests of their Government and of their people, we have done all that for the present is necessary.

Our expenditure may be divided practically into three great heads. There is the expenditure which may be taken in the way of fixed charges over the amount, of which neither the Governor-General in Council nor the Secretary of State have any control, those permanent charges in the payment of which the faith, honour, and credit of the country are involved, such as the discharge of interest—guaranteed or otherwise—the payments of allowances under treaties and obligations—the greater portion of our superannuation charges—a considerable portion of the charges which are paid in England, over which the Secretary of State has really no control, and other imperative payments. I will not trouble the Council with figures; this may be considered as one head and a very large head. Then there are other heads with which the imperial authority—that is, the authority of the Supreme Government and of the Governor-General in Council—can only satisfactorily deal. These charges may be put down as the army—the vast expenditure which is going on on railways—irrigation, military works—the administration of the post-office, telegraphs—a portion of the cost of law and justice—and probably the expenditure connected with the collection of revenue under its various heads.

These are the principal branches of expenditure that the Supreme Government will always find it most to the advantage of the Empire to keep almost entirely in its own hands.

There may be some other heads of expenditure, such as a portion of "Law and Justice," concerning which there may be some doubt as to whether they may properly be localized.

It may then be always borne in mind that there are three great heads of expenditure, viz., Fixed, Imperial, and Local. In the future consideration of this question it will much tend to a right conclusion if these three great distinctions are kept constantly in view.

Then, under the eight heads it is proposed to entrust administration under a few general conditions to provincial Governments, and that a fixed contribution will be made from imperial revenue every year. I shall have something to say hereafter as to the amount of that contribution. It is intended by the Supreme Government (and I think that there should be no doubt on this point) that that sum should for some time at all events be a fixed sum. It is impossible to prophesy or say at present what can be done in the far future, but I should be misleading the local Government if I were not to say that it is our opinion that these sums are now fixed at an amount which cannot be exceeded for at least a number of years. I think it desirable that this should be perfectly understood, because one of our objects is the attainment of as great an amount of financial certainty as is possible. We believe that in justice to other public claims which are certain here after to be made on imperial revenue, in view of increased charges from the payment of interest and other objects, that we cannot without recourse to large additional imperial taxation increase this sum as now fixed to any very considerable amount. We know that if it is necessary that these sums which have been hitherto allotted for this purpose can be increased by local taxation, in a manner much less burdensome and much less offensive to the people than they could be by imperial taxation, it is necessary or desirable to spend money, that money must come from some source. It is possible that the wants of the local Governments may increase, and I dare say they will; but if they do, we believe, after the most mature consideration, that these wants can better be supplied within the limits of the provinces themselves than they can be by adding to the imperial taxation of the Empire and the general burdens of the people.

But in addition to the increased power of administration, which it is proposed to give to the local Governments, an administrative change will take place, which I think they will be able to exercise with advantage. They will have a large sum to devote to local objects—the power of allotment will be left absolutely to them—and they will be able to vary their grants for roads, civil buildings, education, and other heads from year to year, as they may think most desirable. In some provinces it may be desirable in one year to spend a larger sum on roads; in others it may be desirable to fill up some shortcomings with regard to education or other objects: the local Governments will thus be able to exercise that power of allotment with much greater satisfaction to themselves and the public than they did under the old system when they were obliged to consult the Supreme Government, not only as to the allotments that were made in the beginning of the year, but also with regard to any appropriations that were thought desirable within the year, provided those appropriations exceeded a certain amount.

But there is also another considerable advantage that this will bring, and that is with regard to the savings from one year to another.

It has always seemed to me rather hard—and particularly in the case of public works—that because either from accidents, the weather, or from any other cause, that if a local Government did not spend the whole of its allotment during the year, this sum was returned into the Imperial Treasury, and it then became a matter of further consideration how far this sum ought to form a portion of the allotment for the ensuing year.

It is not surprising, therefore, that this system led to extravagance.

I have observed, notably in the Department of Public Works, that there has been a marked tendency to rapid expenditure towards the end of the financial year, and I greatly suspect that it was frequently occasioned from a desire to expend in a hurried manner rather than not spend at all.

This was an evil, and has led to waste of money. I believe that the local Governments will find that in this matter of their savings they will be glad to have it in their power leisurely and properly to consider the precise time in which the money can best be expended, and by this means to exercise considerable economy in almost all branches of their expenditure.

I have heard it stated, that by the proposals which we make, there may arise a separation of interests, as between the local and Supreme Governments. I fail to perceive any strength whatever in this assertion. I believe that, so far from there being a separation of interests, that the increased feeling of responsibility and the feeling of confidence which is reposed in them will unite and bind together the Supreme and local Governments to a greater extent than before.

His Excellency went on to say that the proposal had no other object than to effect a proper division of responsibility. The fundamental principles with regard to administration—that is to say, economy, care, expedition in work, energy, and uncorruptibility—all these principles would be exercised by those men on whom this additional responsibility would be laid; and in addition to that there would be a greater check against extravagance by the economy which must guide their expenditure. Some people had expressed a want of confidence in the local Governments as to the exercise of this care. He knew that it had been thought that provincial administration would become more uncertain, and that expenditure would be made more with regard to personal feeling than with regard to public interest. He had no such fears. On the contrary, he thought they would see in the place of great uncertainty, positive certainty, and they would see works carried out with more vigour and less hesitation when they were carried out on the individual responsibility of those who ruled the province. It had also been said that by this proposal the Supreme Government sacrificed a good deal of useful control. He would say, however, that if at any future time any great public evil existed, such as waste of public money, extravagance, or misappropriation, the power of the Supreme Government to check and remove these evils would be as powerful as it had hitherto been. So much then for the general features of this measure, which he hoped would commend themselves to the approval of all. But he wished to say a few words in connection with a very important point which had been fully discussed. It had been broadly asserted, and he thought with a great deal of audacity, that the whole object of the Supreme Government was the increase of taxation. Now, he thought, that the figures and statements that had been made yesterday (Friday) would go far to negative those assertions. The truth was that the whole policy of the Supreme Government had been the decrease and not the increase of taxation. He had no hesitation in saying that he would view with the greatest apprehension any proposals intended to increase the burdens of the people.

His Excellency then compared the amounts of income tax levied in previous years, with that proposed to be levied for 1871-72, and said that the latter, which would be £600,000, was considerably less than the amounts of former years, with the exception of one particular year, 1868-69, when it was £500,000. This bug-bear then that had been raised of increased taxation had no existence; and he begged the Council's attention to a few facts which would show how much taxation had been reduced. In Oudh the income-tax that had been remitted amounted to £42,000, and the sum to be made up in the ensuing year was £6,000 in Bengal the income-tax remitted was £480,800, and the sum required to be made up was £34,000; in the N. W. Provinces the income tax remitted was £235,000, and the sum that would have to be made up was £18,000, in Madras the amount of income-tax remitted would be £176,000 and the sum required to be made up would be £20,900; in Bombay the tax remitted would be £298,000, and the sum required to be made up would be £60,000. The people of India would be thus relieved of income-tax to the amount of one million two-hundred thousand pounds. This refuted the extraordinary allegation that had been made against this Government that the scheme had for its object increased taxation. His Excellency, after making a few remarks with regard to the bill in question, brought his speech to a close by saying that he commended the scheme with the greatest possible confidence to the consideration not only of those who governed, but to the natives of India, and he believed firmly that if the plan were successfully carried out, and he had no doubt that it would be, it would not only contribute to the welfare of the country; but would redound to the credit of those who had strongly advocated its adoption.

The Hon'ble Mr. Strachey's motion was here put and carried.

The Hon'ble Mr Inglis introduced the bill for imposing a duty on certain trades and dealings in the North-Western Provinces and Oudh, and moved that it be referred to a select committee with instructions to report in a week. He said he had explained fully last week the reasons of the Government of the N. W. Provinces for proposing a levy of this tax; and that the trades and dealings proposed to be taxed had been carefully considered.

This elicited a short discussion from the Lieutenant-Governor, the Hon'ble Sir Richard Temple, and the Hon'ble Mr. Strachey, after which the motion was put and carried.

The Hon'ble Mr. Inglis introduced the bill to provide for levy on land of rates to be applied to local purposes in the N. W. Provinces, and moved that it be referred to a select committee with instructions to report in a week. He said that the rate proposed was two annas on the acre.

This also elicited a brief discussion from the Hon'ble Mr. Chapman, the Lieutenant-Governor, the Hon'ble Mr. Ellis, and Sir Richard Temple, on the general features of the bill, after which the motion was put and carried.

The Hon'ble Mr. Stephen presented the report of the select committee on the bill for the limitation of suits.

The Hon'ble Colonel Strachey moved for leave to introduce a bill to amend the Railway Act. He said that the necessity for amending the Railway Act had long been felt. The points requiring amendment were the capital of railway companys; the definition of the term railway itself, and alteration in the sections that had been made for the guidance of servants of the railway company.

The motion was put and carried.

The Hon'ble Mr. Cockerell moved that the Hon'ble Mr. Ellis be added to the select committee on the bill to consolidate and amend the law relating to pensions.

The motion was put and carried.

The Hon'ble Mr. Strachey said that no notice had been given of the motion he was about to make; but as the matter was somewhat urgent he would beg to introduce a bill to abolish the office of the Financial Commissioner of Oudh. The late Chief Commissioner, Mr. Davis, came to the conclusion that the reasons which formerly made it essential to have a separate Financial Commissioner for Oudh no longer had any great force; and that it was quite possible to abolish the Financial Commissionership, and thereby save a considerable sum of money every year. As it now stood, the Financial Commissioner possessed in certain classes of cases the powers virtually of a High Court. It was necessary, before the appointment could be actually abolished, to provide for the disposal of this business, which was now discharged by the Court of the Financial Commissioner. It was proposed, therefore, that portions of the work be done by the Chief Commissioner, the Judicial Commissioner, and the Commissioner.

The motion was put and carried.

The Council then broke up.

THE INDORE STATE RAILWAY.

It is said that there are two parties of engineers engaged in laying out railway lines from Holkar's capital at Indore One has started to lay out a line via Rutlam and Jourah to Neemuch. From the latter place it will be connected by the Rajpootana lines with Agra and Delhi. The other party have left Indore in the direction of Oojein, from which place they will join the first party at Jourah. From the above we imagine that the scheme of carrying a line west of the Aravulli range to connect Baroda with the Rajpootana Railways has been abandoned. The present scheme involves a connection with the G. I. P. Railway at Khundwah, the works on which are being put under construction. The line from Khundwah goes east of Mhow, and it is probable that a branch will be thrown out to Rutlam, if the main line is not taken to it. When will Scindia imitate the example of his brother chieftain by constructing a railway from Agra to Gwalior?—*Delhi Gazette*, March 21.

RETIRING ALLOWANCES.

A correspondent inquires what the answer of the Secretary of State for India in Council has really been on the question of "Retiring Allowances." It is to the effect that every civil servant who has completed 25 years' service and 21 years' residence in India shall for the future be allowed to retire on an annuity of £1,000 without regard to the more or less amount he may have paid to the Annuity Fund. Four per cent, however, is to be deducted from salaries as heretofore. As regards invalid annuities there is also an improvement. They are to rise by an annual increase of £20 for every year of service, instead of, as at present, by a quinquennial advance of £100.

There is no doubt that the first of these changes is a very great boon. It may be roughly estimated as equivalent to a bonus on retirement of nearly £2,000, since in the case of a man of average luck in the service, who might wish to retire at once on the completion of his exacted term of service, the difference between the value of his subscriptions and the value of an annuity of £1,000 a year at his then time of life, would represent about that sum. But it is not only to civilians desiring to retire that the new order is a generous boon; it also most materially benefits the working service in this country as a whole by removing some of the heaviest blocks in the way of promotion. Henceforth no man will be tempted to linger on reluctantly, at work which has become onerous to him, with the object of bettering his pension: and again, it will now be no advantage to an officer who is entitled to retire to take furlough even at the highest rate of furlough allowance, £1,000 a year, since in this case his furlough allowance will be less than his pension by the amount of his subscription of 4 per cent to the Annuity Fund. On the whole, though of course certain members of the service might have benefited more by some of the other schemes suggested, there can be no question that to the service generally the actual changes now inaugurated constitute a judicious and generous relief.—*Pioneer.*

PARIS.

22nd February.

A foolish idea seems to prevail that the conquerors will remain amongst us for three weeks. Why, I should hope that long before three weeks not a German soldier will remain in France. I do not suppose any corps will remain for more than one night in the city. But certainly many corps d'armée have to come up, for it is said the King wishes all to have the glory of defiling through the capital on their homeward journey, except a few thousand men who may be sent by sea from Dieppe to Hamburg. What a number of illustrious names is included in the leaders of these German corps!

Paris, when she gets over her natural sulk, would be very curious to see these celebrities. And it seems to me, too, as if this city, like a lady hating too pressing an admirer, will not in anger forget her conquering. She will not disdain to look [illegible] best even to her tormentor. I see great preparations being made in all directions. During the siege the pretty clumps of shrubs and [illegible]vious walks of the Champs Elysees were abandoned to the vile uses of the Mobiles, who [illegible] extending there in skirmishing order. All is being restored. Gravel is carted, and black mould is being freshly strewn amongst the rhododendrons. I asked an elderly gentleman, who had come out evidently in search of the old favourite wood quests, what all these pressing preparations were for: if it were to give employ- [illegible] he replied, [illegible] bitter smile; "I believe it's for les Prussiens." I think he's right. And certainly they will not see Paris to much disadvantage. It is the habit of my friends when I meet them, and we exchange congratulations of escape from needle-guns, small-pox, &c., to say,—"And poor Paris! do you not find it sadly changed? We are all changed; we are all in mourning; it will take quarter of a century, will it not, to restore us to ourselves?" Well, to be candid with you, I do not think it will take nearly a quarter of a year, not to say of a century, to put all things exteriorly as they were before. In fact, I can see scarcely any change now except more funerals and fewer cabs. We are promised gas-light next Sunday, and when that comes Paris will be fully herself again. As to food, it is wonderful what a week has done. Gradually the bread has bleached down from its dusty hue of brown. One gets excellent butter. I am sure one can get excellent beef—I know one can get veal—if a person chooses to select and pay well. As to all kind of preserved things whose temporary coffins are in tins and crucks, there is not only plenty but a glut.

While Paris seems to me so little changed, I cannot say the same when I go outside the walls; the lovely suburbs east and west are sadly disfigured. Never was there a more pitiable sight than to see the *quondam* owners of pretty secluded villas, as finally they make their way out through the Prussian lines, wringing their hands and weeping with all that unconcealed and uncontrolled exuberance of French feeling over some ruined home of summer, some sweet retreat by the Seine or the Marne. Of such ruin I may not only say *Quæque ipse miserrima vidi*, but of the victims may further add—*Quorum pars parva fui.* A writer has no right to obtrude his private griefs on the public. But as illustrative of the general state of things in the pleasant suburban villages of Paris, I may mention that I found my poor little chateau with the gates broken open, the trees and shrubs cut and torn down, the entrance doors carried away as well as some of the window sashes, the glass of the remaining windows riddled as with wanton musketry fire. So much for the exterior. The interior was plundered of every portable thing, pictures being especially carried off, and the few remaining cut to pieces as if with clasp-knives. The heavy articles, such as pianos and billiard tables, which could not be removed or burned, were recklessly smashed to pieces. In fact, everything gone or destroyed except a few iron bedsteads. Some of my poor neighbours were in worse plight, for their houses were their own property. Mine was but rented and furnished by myself, and the very walls of some of them were pulled down, and frequently the lead from the roofs. I hope I have many friends in India, and they will lift their hands and exclaim, "these barbarous Prussians!" Alas! if I myself could only truly say this, I admit it would be some small satisfaction to me. But I cannot charge the Prussians with a single act of these atrocities in the neighbourhood to which I refer, for they only occupied it at the time of the armistice, and the devastation, as I now learn, was committed more than two months before by French marauding soldiers who basely fled from Champigny. I have full proof of this, and will bring it before the French Government. It is hard that by the paid servants of a country one has loved and written for and spoken for, and indeed was ready to bleed for, a man should be rendered bookless, pictureless, and houseless. *Ex uno disce omnes.* And consider how much the bitterness which now rankles in French bosoms against the invading Germans will yet turn to gall and wormwood against their own cowardly soldiers who treated their country men as if they were conquered enemies. It is daily becoming evident that nine-tenths of the outrages charged upon the Prussians were in reality committed by that uniformed mob the French were fools enough to believe a French army.—*Pioneer.*

TELEGRAPH LINE REPORTS.

Kurrachee, 23rd March, 9 P.M.—Latest dates from United Kingdom, via Russia, 23rd March, 12 noon; via Turkey, 20th March, 5-50 P.M. Continent of Europe, via Russia, 23rd March, 11-18 A.M.; via Turkey, 22nd March, 8-20 P.M.; America via Russia, 23rd March, 6-45 A.M. Cable right to Fao; Turkish line right to Pera; Persian line right to London.

The Roman Catholic Bishop at Pekin has refused to receive the compensation awarded for the massacre of the *religieuses* and orphans. The final decision as to the acceptance of the money offered rests with the Rev. Père Etienne, the Superior General of the community of the Lazarists and of the Sisters of Charity at Paris.

The *Ceylon Observer* states that Lady Wilmot-Horton, who died at Canton Hall on February 4, was the relict of the Right Hon. Sir R. Wilmot, Under Secretary of State and Governor of Ceylon, &c. The deceased lady was in her eighty-third year, and in her youth distinguished for her beauty. To her were addressed the well-known lines of Lord Byron:—

"She walks in beauty, like the night
Of cloudless climes and starry skies."

Holloway's Ointment and Pills.—In those autumnal months the human health is sorely tried by the extreme changes of temperature, which weaken the digestive organs, lower the bodily tone, and lay the system open to numberless complaints. The vast majority of maladies affecting the throat, lungs, and circulation, may be checked in their dangerous course, by rubbing this curative unguent briskly twice a day upon the skin covering the seat of the ailment, and by taking at the same time the appropriate doses of Holloway's purifying, corrective, and aperitive Pills. This simple treatment [illegible] danger, restores strength to frames debilitated by disease, and imparts vigour to the nervous centres, however much shaken by repeated illnesses.

Digitized with financial assistance from the Government of Maharashtra on 27 June, 2017

ST. PATRICK'S DAY AT MADRAS.

THE sons of St. Patrick dined on Saturday night at the Strangers' Room of the Club, Mr. Justice Kernan in the chair. The dinner might almost have been called a Bar-mess dinner, so many present were members of the legal profession. The other professions were very scantily represented, the Church not at all, and the Army almost conspicuous by its absence. Surely Madras must have in its army some sons of Erin? The evening was, we are informed, a very pleasant one and passed off with great joviality and pleasure, some admirable speeches from Mr. Justice Kernan and Mr. Mayne being the distinguishing features of the meeting. The dinner should have been held on Friday the 17th, that being St. Patrick's day, but the Irishmen postponed their meeting so as not to interfere with the concert of the Philharmonic Society.—*Madras Times*, March 21.

THE D. P. W. PROSECUTIONS IN TINNEVELLY.

TINNEVELLY, 6th March.

OUR Sessions opened at Palamcottah on Monday last, and, as it was well known, that Sub-Engineer Colquhoun and Ragavacharry were to be placed at the bar on a charge of criminal breach of trust, the Court and precincts were crowded with natives. Mr. Miller, of Madras, appeared for the prisoners, and Mr. Handley prosecuted on the part of Government. The charge having been read over the prisoners were allowed to leave the dock and to occupy seats next to their counsel. Three natives connected with the P. W. D. turned approvers, and during the past three days two of them have been under examination. One stuck consistently throughout to the statements he made before the committing magistrate; the other flatly contradicted his statements, but he will not himself profit much by this course of conduct. On a cross-examination, some questions were asked by counsel, which ultimately led to the unwilling production of letters, which must have a damaging effect as regards the accused. The trial is likely to last some two or three weeks at the least. Some letters have recently appeared in a contemporary of yours, with reference to this trial, and amongst other statements is one to the effect that Mr. Colquhoun is incarcerated in a cell that is injurious to health, &c. These statements are very discreditable. Mr. Colquhoun is confined in a room—call it "cell," if you will—constructed by himself, or under his superintendence, for European prisoners. In fact the Zillah Surgeon wanted these very rooms for a residence for himself, and for which he was willing to pay rent! The fact is that Mr. Colquhoun is *very* comfortable, liberty excepted, and a great many honest upright men, not in jail, are not half so comfortable as he is. Notwithstanding all that has been written in other journals, there is no wish on the part of any one to persecute the accused; justice, inexorable justice, is all that is required, and people down here have a right to expect this. There is the greatest excitement amongst the natives respecting this trial; every group you meet in the streets discusses it, and opinions are freely exchanged respecting the issue.

The Harbour Engineer and Colonel Farewell have been to Cape Comorin, and it has been decided that a first class light-house shall be erected at the Cape; and a second class light on a point 15 miles the other side. These two lights will enable seamen to navigate that part of the ocean without the smallest fear of danger. Tuticorin has been pronounced an "excellent harbour," but nothing is to be done to improve it. The Tuticorin light-house is still a ruin, so complete as not able to afford shelter to a boat, and there does not appear to be any prospect of any speedy restoration. The Harbour Engineer and Colonel Farewell have proceeded to Paumben. There is considerable alarm amongst the ryots, in consequence of the steady but continued fall in the price of cotton. Many held back at a time when they could have obtained a remunerative price for their cotton; now they perceive their mistake, but still hold back hoping that the price may go up. The new crop looks flourishing and abundant. The Trichendoor festival terminated without cholera, owing very much to the precautionary measures of the authorities.—*Madras Mail.*

FRENCH AND GERMAN ARTILLERY.

(FROM A SPECIAL CORRESPONDENT OF "THE TIMES.")

BOUGIVAL, Feb. 15.

If [illegible] history of this war is ever written, the narrative [illegible] with great distinctness that [illegible] the absolute want of numbers or [illegible] by good positions [illegible] military knowledge and organization [illegible] soldiers in the first [illegible] the Germans are astonished at the [illegible] produced both in Paris by Trochu [illegible]. The [illegible] batteries [illegible] that the [illegible] of Paris [illegible] of the [illegible]ament of the forts was decidedly more powerful than that of the German siege batteries, and the guns for defence more numerous than those for attack. Nor have the Germans shown any special engineering genius. Their thinly defended lines were protected by nothing novel or unknown in the military schools. Every inquiry made of those present at the sorties brings out some strange mistake made by officers or soldiers of the Parisian army—some new practical proof of the completeness of German efficiency. One always hears from those who only half understand war, "The French were unfortunate on such a day, the weather was against them;" or "The state of the roads was such that the artillery could not come up in sufficient numbers." Nothing could be more terrible than the weather through which Prince Frederick Charles marched against Chanzy, and the French field guns and field army, too, might well have collected outside instead of inside the *enceinte* if only the troops had been trustworthy. In the sortie of the 19th of January the French were stopped by a park wall. One glance is sufficient to show that the wall should have been battered down by field guns. There was an admirable position for them on a commanding hill within easy range, the number of available pieces amounted to little less than 700, the interior lines of the French, their radial and circumferential roads and railways—all were in their favour if they wished to bring together an overwhelming force of artillery, and if they failed to do so the blame cannot be thrown on the tools, but must be borne by the workmen. Again, it has been said that troops could not issue from the gates or cross the Seine fast enough to attack in large numbers or to support a slight success once achieved. If they had had a bridge train they might have thrown many pontoon bridges across in half an hour; if they had not, the defenders of Paris may have been brave men, but they were not an army. No valid reason has yet been given for keeping the soldiers within the walls at all, and the barricades, which are said to have hindered their march, were entirely useless, and should never have been erected.

I am fast accumulating details concerning the bombardment, and the opinion grows in strength that it was the one mistake made by the Germans during the war. This appears to be pretty well understood here now, and there is even reason to believe that the excitement caused by it actually delayed the capitulation. The months spent in watching an enemy who contented himself with remaining passive, not even answering the fire of the forts, combined with the growing scarcity of food, had told heavily on the Parisians, whose martial ardour was fading fast under the ever present shadow of the Germans. The bombardment came like a ray of light to restore energy and give the required excitement. In the artillery fight which ensued, the French were by no means always at a disadvantage, though they never thought of placing a single gun under complete bombproof cover. In one Prussian battery, constructed for seven guns, but reduced to six because one of them could not be worked under the fire from forts and earthern batteries, the armament was changed twice, five guns were so damaged by shot or shell that they could no longer be used, and two became unserviceable through their own firing. On the German side there were no guns such as are counted as powerful in England. On the French side there were, though their numbers were not so great as has been supposed. Fort Valérien had three of them—two being of 7½in. calibre and one 9½in.—8 tons and 14 tons weight breech-loading naval ordnance, known in French phraseology as 19-centimetre and 24-centimetre guns. There was one heavy piece on the north side, and others on the *enceinte*. Such was the force of the projectiles from these guns that I have seen a tree seven feet in circumference spilt, shattered, and thrown down by the bursting of one of their shells. Fort Valérien had in all 100 bronze and 15 iron pieces of ordnance, the smaller iron guns being of 6¼ in. calibre, naval muzzle-loaders. The most powerful guns used by the Prussians were so-called 24-pounders, which correspond nearly with the English 64-pounders, though rather more powerful. There were also a few rifled mortars, throwing powerful shells, but nothing to match the French heavy breech-loading ship guns.

In order to afford as clear an idea as possible to English artillerists of the armaments in the lesser French forts I will give a complete list of the guns in Fort Issy and the earth batteries thrown up right and left of it. Fort Issy is a bastioned pentagon, the bastions being small in proportion to the curtains. To guard its flanks and keep the enemy from coming to close quarters, entrenchments were run out and four batteries constructed in them, three for guns, one for mortars. The pieces in the fort itself were:—8 rifled bronze 24-pounders; 13 rifled bronze 12-pounders; 5 rifled iron 16-centimetre guns; 2 smooth-bore iron 22-centimetre howitzers; 4 smooth-bore bronze 22-centimetre howitzers; 6 smooth-bore bronze 16-centimetre howitzers; 12 smooth-bore bronze 16-pounders; 13 smooth-bore bronze 12-pounders; 4 smooth-bore bronze 27-centimetre mortars; 6 smooth-bore bronze 22-centimetre mortars; 6 smooth-bore bronze 15-centimetre mortars. In the four batteries there were altogether 8 rifled bronze 24-pounders; 6 smooth bronze 32-centimetre mortars. Total in fort and batteries, 93 pieces. It should be borne in mind that in foreign nomenclature rifled guns are named according to the weight of the round shot which they are capable of throwing, not by that of the elongated projectile which they actually fire. The calibre of the so-called 24-pounders and 12-pounders is respectively 6 inches and 4·75 inches nearly. The 16-centimetre iron guns are naval muzzle-loaders, and rather short for their calibre of 6¼ inches. The smooth-bore guns were not altogether useless, though the power was small compared to the rifled pieces. A Prussian mortar battery, No. 23, was built within 1,150 yards of the curtain of Fort Issy, and a gun battery, No. 19, was about 1,650 yards from the same curtain.

The Prussian guns are all mounted on siege carriages, with the addition of a triangular iron frame to raise the piece well above the parapet, to fire without embrasures. But the discharge does not leave the parapet intact, and it is common to see a slight hollow prepared beforehand, and even rivetted with fascines, so that there is a mark for the enemy to fire at, whether the gun is withdrawn or not. The French carriages differ little from the Prussian. They also have a triangular framework to raise the piece, but their embrasures are rather larger, and form a better target for the enemy to aim at. When the Prussian guns are travelling, they rest not on the iron frame, but in trunnion holes prepared just at the foot of the frame nearest to the trail. This over-bank fire of the Prussians is no new thing, nor are the carriages with their frames at all new. I have possessed detailed drawings of them for several years, and they are used also in Austria. The platforms are level, and behind each wheel, when the gun is ready to fire, huge wedges of wood faced with iron are placed to prevent an immoderate recoil. When very great elevation is required (32½ degrees, was, I believe, the highest lately), the trail of the carriage is dropped into a small trench made for it in the ground behind the platform. The German batteries are roughly built and not very strongly. Some of the traverses are weak, and it was with no surprise that I heard of the explosion of two magazines. Hitherto Prussia has given her chief attention to the work of armies in the field. She has much to learn in all that relates to the service of heavy guns.

THE PARADISE OF BIRDS.*

(*Spectator*, Feb. 18.)

MR. COURTHOPE's second excursion into the now almost untrodden region of refined extravaganza is a much more decided success than his first. This poem has the same excellences that we noted in *Ludibria Lunæ*, independence, ease, and mastery of style, and a fertile and graceful fancy. But it is better constructed and more carefully executed; in many passages the felicity of phrase and dexterity of versification leave nothing to be desired. The piece is a professed imitation of the *Birds* of Aristophanes, and in one or two points, such as the obstinate Toryism which the birds are made to preach, and the droll travesty of modern scientific theories, very happily introduced, it is more Aristophanic than the particular play imitated. Still, the model has operated purely as a support, and in no way as a restraint, to Mr. Courthope's muse. And indeed, the result, though it is full of pleasant reminiscences of the Athenian stage, is not, on the whole, at all like a comedy of Aristophanes. It is rather a happy development and reproduction of a single element of that complex genius; an element, moreover, which is very commonly ignored.

The common view of Aristophanes is that he was a great genius, who proved his greatness by producing imperishable works in a *genre* in which immortality is peculiarly hard to earn. And the common view is in the main true; most of his work is primarily adapted to tickle the ears of the groundlings, and is elevated into high art only by the extraordinary force, vividness, and profusion of comic imagination shown in it. The staple of many of his plays is buffoonery, always wild, and often coarse, mixed with personal satire of the most reckless kind. But his genius, though it revels with infectious enjoyment in this muddier element, and almost raises ribaldry into a fine art by a more than Shakespearian mastery over a more plastic language than Shakespeare's, could not be satisfied with such work. It is not merely that his power over the public was directed by serious purpose. Had he been but a politician in motley, the epigrammatist would scarcely have told us that "the Graces seeking an imperishable temple, found it in the soul of Aristophanes." It must be admitted that it is only at rare intervals that his power to attract the fastidious sisters appears in the plays which we possess. Of these, Mr. Courthope's model, the "Birds," stands pre-eminent. Here the comedian's imagination, without losing in vitality or fertility, seems to have gained from the subject a rarer and more romantic charm. It is tinged with a tender sympathy for the loveliest part of creation, which finds expression in the most delicious songs; nor is there wanting suggestion of a subtle melancholy, born of the eternal contrast between the strivings of men and the harmonious immobility of nature.

It is this essentially graceful element of this Aristophanic comedy which Mr. Courthope has developed, with very successful adaptation, to modern thought and feeling. For the broader comic effects of his author he has little aptitude. There is no hearty rollicking fun, no "concussive cachinnations" in the piece; nor does he attempt sharp satire or farcically extravagant invective. Instead of a sort of genius of gamins, flinging rapid handfuls of literary stones and mud, amid peals of laughter, at his temporary foes, we have a well-bred gentleman mildly jeering at them with the end of a stick. In his jokes he wants the knack of surprising, essential condition of a jest that would be rewarded by laughter. There is only one passage where he attempts the grotesque, the soul of a French cook is introduced describing rapturously a monster dish of birds. The conception is Aristophanic enough, but in Mr. Courthope's hands the figure fails to be amusing, and is simply repulsive. On the other hand, there is no want of quiet playfulness and delicate drollery in the extravaganza. The two human characters of the piece, Maresnest, disciple of Darwin, and Windbag, romantic poet, are very well conceived, and the dialogue and alternate action of this oddly assorted couple is entertaining throughout. The opening scene shows us the pair on an iceberg in Arctic night, which a hundred [illegible] are dragging towards the pole, in search of the Paradise of Birds. It appears that Man has shortsightedly exterminated his feathered friends; in consequence, the [illegible] tribes, [illegible] and numbers, threaten to exterminate him; hence Maresnest (whom Windbag, by ingenious logic, has persuaded of the existence of the Paradise of Birds at the Pole) has conceived the sublime notion of repeopling the air of the human region by eggs obtained at the Pole. He feels, however, less at home in his actual situation than the romantic Windbag, who endeavours to console him by the assurance that,—

> "Suppose the worst, say we are lost;—what then
> We 'scape at least Oblivion's harder fate.
> Hugo himself our story will relate,
> How will he paint the great contrasted scene,
> Our human agony, the heavens serene:
> The iceberg glittering o'er the darksome tide
> And all we feared, felt, fancied when we died!
> Immortal monument! The world will mock
> At Valjean's sewer and Gillyat on the rock.
> Such polar winds in every thought will blow,
> Each word a spasm, each full stop a throe;
> While, to close all, some huge stage-thunder phrase
> Will make the simple gape, and Swinburne praise."

However, they presently arrive at the Cyclone of Purgatory, where the souls of men who have been cruel to birds are driven eternally by frozen winds. Through this they reach "The Limbo of the Obsolete," a barrier that separates the purgatory of man from the paradise of birds, formed of embryos and specimens of imperfectly developed races dwelling in

> "The ancient, divine, unimprovable egg"

(no bad emblem of the conservatism which the poet affects to commend). The gate of this barrier is formed by a Roc's egg, with the inmate of which Maresnest parleys for admittance; but getting provoked by his crass ignorance of his origin, is moved to give him the following lecture on development:—

> "Ho! ye obsolete wings, in the outset of things, which the clergy Creation miscall,
> There was naught to perplex by shape, species, or sex; indeed, there was nothing at all,
> But a motion most comic of dust-motes atomic, a chaos of decimal fractions,
> Of which each under Fate was impelled to his mate by Love or the law of Attractions.
> So jarred the old world, in blind particles hurled, and Love was the first to attune it,
> Yet not by prevision, but simple collision—and this was the cause of the Unit.
> . . . .
> Of the worlds thus begun the first was the Sun, who, wishing to round off his girth,
> Began to perspire with great circles of fire—and this was the cause of the Earth.
> Soon desiring to pair, Fire, Water, Earth, Air, to- monogamous custom unused
> All joined by collusion in fortunate fusion, and so the Sponge-puzzle produced,
> Now the Sponge had of yore many attributes more than the power to imbibe or expunge.
> And his leisure beguiled with the hope of a child.
>
> CHORUS.
> "O philoprogenitive Sponge!
>
> "MARESNEST.
> "Then Him let us call the first Parent of all, though the clergy desire to hoodwink us;
> For he gave to the Earth the first animal birth, and conceived the Ornithorhyncus.
>
> CHORUS
> "Conceived the Ornithorhyncus!"

The Roc's pride of race is dangerously disturbed, but Windbag soothes him by a song in honour of the Obsolete, which gains the pair admittance into Paradise. Here the birds are heralding the return of the vernal sun with some pretty singing. We will quote a part of the Nightingale's strain "on Man":—

> "NIGHTINGALE.
>
> "Man that is born of a woman,
> Man, her un-web-footed drake,
> Featherless, beakless, and human,
> Is what he is by mistake.
> For they say that a sleep fell on Nature
> In midst of the making of things;
> And she left him a two-legged creature,
> But wanting in wings.
>
> "CHORUS.
>
> "Kluk-uk-uk! kio! coo!
> Peeweet! caw, caw! cuckoo!
> Tio! tuwheet! tuwhoo! pipitopan!
> Chilly, unfeath red, wingless, short-tethered,
> Restless, bird-nestless, unfortunate Man!
>
> "NIGHTINGALE.
>
> "Therefore, ye birds, in all ages,
> Man, in his hopes of the sky,
> Caught us, and clapped us in cages,
> Seeking instruction to fly.
> But neither can cloister nor college
> Accord to the scholar this boon,
> Nor centuries give him the knowledge
> We get in a moon.
>
> "CHORUS.
>
> "Kluk-uk-uk! &c.
> Moon-and-star-hoping, doomed to low groping,
> Fretting, bird-netting, tyrannical Man!
>
> "NIGHTINGALE.
>
> "Thoughts he sends to each planet,
> Uranus, Venus, and Mars,
> Soars to the centre to span it,
> Numbers the infinite stars.
> But he never will mount as the swallows,
> Who dashed round his steeples to pair,
> Or hawked the bright flies in the hollows
> Of delicate air.
>
> "CHORUS.
>
> "Kluk-uk-uk! &c.,
> Gross, astronomical, star-gazing, comical,
> Hazy, moon-crazy, fantastical Man!
>
> "NIGHTINGALE.
>
> "Custom he does not cherish:
> Eld makes room for the young;
> Kingdoms prosper and perish;
> Tongue gives place unto tongue.
> But we lived by the laws that were shown us;
> In England the song in my beak
> Was the same that my sire at Colonus
> Had sung to the Greek.
>
> "CHORUS.
>
> "Kluk-uk-uk! &c.
> Mushroom in dating, ancestor-hating,
> Smattering, much-chattering, competitive Man!"

At this pessimist view of his race Maresnest breaks out again; and the ultimate result is that the pair are tried by jury for their intrusion. The end of the poem is the only part which can be charged with being at all deficient in liveliness; it is perhaps too much spun out with rather monotonous singing. But the songs are all prettily written, and the metres, especially the substitute for the long anapæstics of Aristophanes, seem to us skilfully chosen. We have given a specimen of the latter in Maresnest's lecture, but we cannot forbear quoting part of another chorus:—

> "We wish to declare how the Birds of the air all high institutions designed,
> And holding in awe, art, science, and law, delivered the same to mankind.
> To begin with: of old Man went naked and cold whenever it pelted or froze,
> Till we showed him how feathers were proof against weathers; with that he bethought him of hose.
> And next it was plain that he in the rain was forced to sit dripping and blind,
> While the reed-warbler swung in a nest with her young, deep-sheltered and warm from the wind.
> So our homes in the boughs made him think of the house: and the swallow, to help him invent,
> Revealed the best way to economize clay, and bricks to combine with cement.
> . . . .
> The owl's dark retreats showed sages the sweets of brooding to spin or unravel.
> Fine webs in one's brain, philosophical, vain,—the swallows the pleasures of travel.
> . . . .
> "And whence arose love? Go ask of the dove, or behold how the titmouse, unresting,
> Still early and late ever sings by his mate, to lighten her labours of nesting.
> Their bonds never gall, though the leaves shoot and fall, and the seasons roll round in their course,
> For their Marriage each year grows more lovely and dear, and they know not decrees of Divorce.
> That these things are Truth we have learned from our youth, for our hearts to our customs incline,
> As the rivers that roll from the fount of our soul, immortal, unchanging, divine.
> Man, simple and old, in his ages of gold, derived from our teaching true light,
> And deemed it his praise in his ancestors' ways to govern his footsteps aright.
> But the fountain of woes, Philosophy, rose, and what betwixt Reason and Whim,
> He has splintered our rules into sections and schools, so the world is made bitter for him.
> But the Birds, since on earth they discovered the worth of their souls, and resolved, with a vow,
> No custom to change for a new or a strange, have attained unto Paradise now."

It is impossible to imagine more sweetly persuasive conservatism.

The defect of Mr. Courthope's work in general, is one to which an independent and self-complacent writer is liable; he is rather too easily pleased with the natural flow of his ideas. We find no fault with his expression, which in some passages—the chorus of the nightingale's song is a conspicuous instance—is singularly skilful, without ever becoming stiff. But here and there the purity and careless grace of the style cannot conceal from us a certain pointless garrulity in the matter. Such passages, however, are not fair specimens of the whole. If any one is really in the humour to enjoy refined extravaganza, if he can feel that the reply in the following couplet is completely satisfactory,

> *Maresnest.*—"Die! how's that possible, if he's a soul?
> *Windbag.*—"How? Why by paradox, you ass! you mole!"

let him instantly sit down to this poem. He can nowhere hope to get more delicate entertainment.

* The Paradise of Birds. By W. J. Courthope. Edinburgh and London: W. Blackwood and Sons.

CARICATURES.

A PUBLIC man as he appears when seeing his own caricature for the first time in Vanity Fair, would make a good subject for a separate cartoon. A second volume of the coloured pictorial satires which have delighted all London week by week in the shop windows, has been issued opportunely with the opening of Parliament, and to turn over its pages at random suggests at once the varied feelings with which the originals of the different pictures must have regarded the comic presentments of themselves. In the first place, it is a distinction to be caricatured at all. In the second, to be caricatured by the gifted and ingenious "Ape" implies that you are one of fifty-two men selected out of all Europe in a whole year; and that you have therefore achieved the eminence or notoriety for which so many of your fellows strive in vain. All this is agreeable. But, on the other hand, is it possible that you have revealed so much of your secret nature to an outside observer that he is able to depict you and your weaknesses in a picture which, though not literally like, is yet recognised as being more intrinsically faithful than a photograph? You know you are a swaggerer, or that you are mean, or in some other way not what you pretend to be; but flattered yourself you had kept the knowledge to yourself. But here is the disagreeable truth staring you in the face; and what is worse, all London is endorsing it with laughter. There has been nothing quite like the Vanity Fair mode of holding up the mirror in England previously, though caricature has always played an important part in our political warfare, as Gillray, H. B., Leech, and a host of other clever draughtsmen have proved. Gillray's mode was either to give a frantic exaggeration of personal defects, or to embody the popular estimate or hatred in a sketch. Sheridan's blotched and drouthy-looking face, Pitt's scornful nose, and the Emperor Napoleon's pigmy proportions, are familiar to every one who has ever seen a copy of Gillray's works. George III. as Gulliver, holding the French Emperor, as a Lilliputian in cocked hat and top-boots, captive in the palm of his hand, hit the public taste to a nicety, and has been selected judiciously as the frontispiece to a recently published "History of Caricature." H. B. drew admirable likenesses, and told his fables amusingly enough—O'Connell, the Duke of Wellington, Sir Robert Peel, and their contemporaries, figuring as the *dramatis personæ*. The great fun in H. B.'s sketches lay in the expression given to those who figured in them. To take [illegible] a sheep's expression, or to make humour, or bewilderment, or indignation, its predominant look, was H. B.'s method; and it is impossible to deny its comicality and power. The unprecedented success of our amusing contemporary *Punch*, gave caricature a far wider radius than it had ever obtained before: and Lord Palmerston with a straw in his mouth, and as if fresh from a tour of the stables; Lord Brougham in trousers of shepherd's plaid, and with a portentous nose; Mr. Bright with a glass in his eye, which he never wore, and in the broad-brimmed hat and collarless coat which he long ago discarded; Earl Russell as a precocious and irrepressible little boy; and Mr. Disraeli in all the glories of curls and waistcoats, were made familiar to many an English household.

The Vanity Fair treatment is of a much less complex kind than those we have quoted; its artist—or artists, for the pencil dropped for a time by "Ape" was taken up by a not uncongenial successor—trusting only to subtle observation and skill as a draughtsman for bold effects. The outline of the human figure, an attitude, a turn of the head, a smile, a strut; nay, the method of wearing the hat, folding the hands, or disposing of the feet, suffice to give a clever rendering of the character of the person under treatment, and rarely fail to compel a laugh. It is when we are conducted through this portrait gallery as if we were taken into the confidence of a being endowed with some mysterious power of reading the human heart; for we defy any one to turn carefully over these pictures without finding his future estimate of their originals tinctured by what he sees. The face and manner of Lord Dudley, as he stands smiling at his contemporaries, and half bowing and half shrugging his capacious shoulders, is an illustration of our meaning. So is the marvellously funny picture of Sir Robert Peel. It would be absurd to suppose that any human being ever stood or walked as he is made to do; yet from the bell-shaped glossy hat and well-fitting surtout to the swagger by which they are accompanied, you recognise personal characteristics of which unaided observation was up to this time only partly conscious. It is the same thing with Lord Elcho. His lordship's qualities for and performances in public life are well known, as is his dashing demeanour when in volunteer uniform, or while ruling it at Wimbledon. But in Vanity Fair you see what it is to out-Elcho Elcho. There is self-sufficiency in the cock of his lordship's hat, condescending affability in his *pose*, and a general willingness to play first fiddle expressed in every wrinkle in his clothes. The Lord Elcho of the caricaturist is ready to throw ideas out for the world to scramble for, with just the sort of contemptuous good nature with which the Lord Elcho of real life flung the contents of his cigarcase among the Scotch farmers round the husting. Lord Houghton's salient points have not been seized with the same success. A bluff agriculturist, with a heavy jowl and a sullen stare, ill represents the kindly friend of all mankind; and Lord Houghton may fairly complain that his weaknesses are not so clearly set forth in Vanity Fair as are those of his contemporaries. But the Duke of Sutherland, in an easy slouching attitude, and with his fair beard and hair indescribably dishevelled; the Earl Spencer, with eyes half-closed and face hidden by his hat and by a wilderness of fiery hair; the Marquis of Westminster, like a genteel and swarthy Mr. Winkle picking his way daintily, and with his head aloft; Lord Ranelagh, with a certain peculiarity about the cut of trousers and boots, and a certain sardonic enjoyment of his cigar; the Duke of Cambridge, as a half length, solid and bovine, and driving, are so many pictures of living notabilities in which the likeness is perfect and the fun supreme. A stranger seeing these pictures, and meeting any one of the people they represent, would recognise him and (we fear) laugh. A friend having once seen them, will consciously or unconsciously look out for the traits of character the cunning pencil indicates; and we know no modern collection of portraits which makes the person studying them so rapidly and thoroughly acquainted with the *personnel* of our public men as that contained in the Vanity Fair Album. The artist does not, moreover, limit his attentions to any class of celebrities—the Bishop of London, in shovel-hat and apron; Mr. Carlyle, in the costume in which he may be seen any day in Sloane-street, or Piccadilly; and Sir Roderick Murchison, in that in which we hope he will presently be seen again—show the catholicity of his range. Nor is there, so far as we can discern, a trace of political animus in his drawing. Mr. Disraeli and Mr. Gladstone have been treated with supreme impartiality; and though neither portrait can be quoted as in the first rank of the Vanity Fair series, each can see that his rival has not been flattered. The love of caricaturing for caricaturing's sake; an ability for seizing upon salient and little noticed points, and a power of evolving a portrait which everyone shall laugh at and enjoy, seem to be the prevailing features of the new school. If, as rumour says, the gentleman who signs himself "Ape" be a foreigner, the absence of political bias in his productions may be partly explained. A weekly contemporary proved recently to its own satisfaction that the predominant quality in the mind of our great English caricaturist, Mr. John Tenniel, was—hate; and that this it was which gave such terrible vigour and purpose to his satire. There is none of this assumed fierceness in "Ape," who is "the good natured friend" of the period, taking the world by the button-hole, and showing with a sly grin the sort of stuff of which its heroes are composed.—*Daily News*, Feb. 15.

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FOR COCHIN, &c.

861 Ambrose, Tickle—E. Bates & Co.
982 Nada (s), Winckler.
574 Wynaud, Conoes—Blackwell & Co.

FOR COCHIN TO LONDON.

468 Anazi, Hillman—W. Nicol & Co.

FOR COLOMBO.

390 Acacia, Henderson.

NOT FIXED.

WOODEN SHIP.

1148 White Jacket, Johnson—Nanabhoy and Sorabjee.

FOREIGN SHIP.

394 Courier de Bombay (F.), Heyne.

STEAMERS.

OVERLAND ROUTE.

1746 Hindostan (s), Roskell—Mails 8th April.
2440 Simla (s), Woolcott—Mails 1st April.
1971 Tanjore (s), Brooks—Mails 25th March.

FOR HAVRE AND LONDON VIA CANAL.

1442 Durham (s), French—Ritchie, Steuart & Co.

FOR LIVERPOOL VIA SUEZ CANAL.

1617 Atalanta (s), Hyde—W. & A. Graham & Co.
1209 North Tyne (s), Richards—W. & A. Graham & Co.

FOR TRIESTE VIA SUEZ CANAL.

737 Cheviot (s), Tate—Alsen, Riebe & Co.
1064 Cordova (s)—Wallace & Co.

FOR HONGKONG.

1727 Ellora (s), Hector—P. & O. Company.
1754 Orissa (s), Tomlin—P. & O. Company.

COUNTRY TRADERS.

560 [illegible], Nacoda—[illegible]
360 [illegible], Nacoda—[illegible]
383 [illegible]—Abdool [illegible]
535 [illegible], Nacoda—[illegible]
151 [illegible], Nacoda—[illegible] For Cochin
156 [illegible]
182 [illegible], Nacoda—[illegible]
736 [illegible]—Finlay, Muir & Co. For Rangoon.
190 T. M. Rohomany, Nacoda—H. Rahimtoola B.

ROYAL NAVY AND BOMBAY MARINE.

Abyssinia, Leigh—(Harbour Defence.)
Bulldog (s), Lauder—R.N.
Dagmar, Ensor—Steam Tug.
Earl Canning—
Hugh Rose—
Jorawur—Steam T[illegible]
Magdala, Jarvis—(Harbour Defence.)
Magpie, Doughty—R.N.
Manora, Ensor—
May Frere.—Yacht.
Sir John Lawrence—
Teazer, Blomfield—R.N.

NOTICES.

P. GRANT and SON, SADDLERS, &c., have commenced business again at No. 9 Hummum Street, where all orders will be attended to.
Orders from Out-stations to be accompanied with remittance or reference for payment in Bombay.

GEORGE NICOLL AND Co.,
BOOT AND SHOE MAKERS, SADDLERS AND HARNESS MAKERS,
30, MEADOW STREET, BOMBAY.
1, EAST STREET, POONA.

GEO. NICOLL & Co.,
BOOT AND SHOE MAKERS,
SADDLERS AND HARNESS MAKERS,
30, Meadow Street, Bombay,
1, East Street, Poona,

BEG to inform their Constituents and the Public generally, they have THIS DAY commenced Business as SADDLERS and HARNESS MAKERS, and have received a supply of double and single Harness, Ladies' and Gentlemen's Saddles and Bridles. Riding, Driving and Hunting Whips, and all other necessaries required in the Saddlery Line.
Having secured the services of a Foreman Saddler from one of the first Houses in London, they are prepared to execute all Orders with which they may be favoured, carefully and promptly.

ROWLAND AND Co.,
SADDLERY AND HARNESS ESTABLISHMENT,
8 MEDOW STREET, FORT, BOMBAY.
Every description of SADDLES, BRIDLES, HARNESS and WHIPS always on hand.
OUTSTATION ORDERS should be accompanied by a REMITTANCE or Reference for Payment in Bombay.

PESTONJEE EDULJEE SHROFF.
LIVERY STABLES,
Calbadevee Road, next door Jamsetjee, Noorbhai and Co., and the Branch Post Office.
P. E. S. lets out on hire good Palanquin Shigrams, Phaetons, Carriages, Buggies, and Broughams, with either one horse or a pair. Charges moderate.

GOLD AND SILVER MEDALS AT THE BROACH AND AKOLA EXHIBITIONS 1868.
GOLD KEYLESS HUNTERS and SEMI-HUNTERS, Plain or Engine-turned Cases. Rs. 225.
FAVRE, LEUBA, & Co.

LADY'S small GOLD HUNTERS, Enamelled and Jewelled Cases. Rs. 150.
FAVRE, LEUBA, & Co.

SILVER KEYLESS HUNTERS, 1st quality Patent Lever, extra finished. Rs. 100.
FAVRE, LEUBA, & Co.

SILVER HUNTERS, Patent Lever, 3/4 plate, in strong good Silver Cases, Engine-turned, very serviceable, warranted for two years. Rs. 50.
The same Watch, Keyless. Rs. 70.
FAVRE, LEUBA, & Co.

OFFICE CLOCKS, Patent Lever, Octagon or Round, imitation Walnut, 8-days, with Bell. Rs. 25.
FAVRE, LEUBA & Co.

T. CHATELAIN-MONTANDON,
WATCHMAKER & JEWELLER,
HAS received the following for Sale:—GOLD WATCHES for Ladies and Gentlemen, manufactured expressly for hot climates, and guaranteed to purchasers for the term of one to three years.
SILVER WATCHES of great variety, from Rs. 20 to 100, with same guarantee.
JEWELLERY—A very large selection, including Half sets, Bracelets, Brooches, Necklaces, Earrings, Lockets, Charms, Finger-Rings, Studs, Watch-Chains, &c., all guaranteed to be of 14, 15, and 18 Carat Gold.
CLOCKS for Schools, Offices, &c.
MUSICAL BOXES, from Rs. 5 to 200.
REPAIRS in Watches, Clocks, Jewellery, Musical Boxes, &c., undertaken and carefully executed.
T. CHATELAIN-MONTANDON,
HUMMUM STREET, BOMBAY.

BINYON'S TOILET SOOTHING LOTION,
INTRODUCED IN 1862,
FOR MOSQUITO BITES, PRICKLY HEAT AND SKIN IRRITATION, &c.
PRICES—No. 1, Rs. 2-8; No. 2, Rs. 5; No. 3, Rs. 6-8.
Wholesale—W. SEYMER & Co., 37, Eastcheap, London, E.C.; Treacher & Co., Bombay and Poona; Bathgate & Co., Calcutta; Budgett and Hughes, Kurrachee; De Beaux & Co., Madras.

CAUTION.
STEEDMAN'S SOOTHING POWDERS,
for Children cutting their Teeth. Purchasers are requested to BEWARE OF IMITATIONS
of this Medicine, and to observe, in every case, that the words "JOHN STEEDMAN, CHEMIST, WALWORTH, SURREY," are engraved on the Government Stamp affixed to each packet, without which none are genuine. Sold by all Chemists and Druggists in Bombay, in Packets.

BANKS.

NATIONAL BANK OF INDIA (Limited.)

CURRENT DEPOSIT ACCOUNTS.
The Bank opens Current Deposit Accounts and allows Interest at the rate of 2 per cent. per annum on Customer's Daily Balances from Rs. 500 up to Rs. 1,00,000.

FIXED DEPOSITS.
The Bank receives Money on Fixed Deposit, and allows Interest thereon as follows:—
On Deposits subject to 6 months notice of withdrawal 4 per cent.
" 12 " " 5 "

EXCHANGE.
The Bank negotiates and collects Bills payable in London, Calcutta, Madras, and Hongkong. It also grants drafts on London and on its Branches and Agencies at the Current Rates of Exchange.
By order of the Directors,
JAMES WINDRAM, Manager.
Bombay, 26th August 1870.

ORIENTAL BANK CORPORATION.—
Incorporated by Royal Charter.

The Current Rates of EXCHANGE are:—	Per Rupee.
On London at 6 months' sight	1s. 11d. do.
" 3 do.	1s. 10 11/16d. do.
" 1 do.	1s. 10 1/2d. do.
" demand	1s. 10 3/8d. do.
On Scotland and Ireland demand	1s. 10 3/8d. do.
On Paris demand	1s. 10 1/4d. do.
On Circular Notes payable in Egypt, Syria, the Continent of Europe, America, &c.	1s. 10 1/4d. do.

No Drafts at six months' sight are granted for sums under £50. Sums under £20 are only drawn for on demand.
All Treasury Drafts, Hoondees and other orders for realization, to be endorsed "Pay the Oriental Bank Corporation, or order."
Any information as to rules of business may be had on application at the Office, or by letter to the Agent.
Bombay, 14th March 1871.

CHARTERED MERCANTILE BANK of INDIA, LONDON, and CHINA.
BOMBAY BRANCH.
LONDON BANKERS.
BANK OF ENGLAND. | LONDON JOINT STOCK BANK.
MONEY REMITTED
At current rates of Exchange by the Bank's Drafts on its Branches and Agencies in the East, and
On LONDON | On IRELAND,
" SCOTLAND, | " PARIS,
And also on the principal Towns in the AUSTRALIAN COLONIES.
If desired, the Bank will send the Draft direct to the party whose address is given.
INTEREST.
On Current Deposit Accounts interest is allowed at 2 per cent. per annum, on the minimum Monthly Balances, up to Rs. one lac but no interest will be allowed on balances of less than Rs. 1,000.
INTEREST ALLOWED ON FIXED DEPOSITS.
When fixed for 12 months ....5 per cent per annum.
All Letters should be addressed, and Hoondies made payable, to the Agent, Chartered Mercantile Bank.

COMPTOIR D'ESCOMPTE DE PARIS.—
(Incorporated by National Decrees of 7th and 8th March and by Imperial Decree of 25th July 1864.)
Recognised by the International Convention of 30th April 1862, and by Act No. VIII. of 1864, of the Legislative Council of India, and by Amended Act of 1867.
Subscribed and Paid-up Capital £3,200,000
Reserve Fund 800,000
HEAD OFFICE—PARIS.
AGENCIES.
Bourbon (Reunion), London, Alexandria, Calcutta, Hongkong, Saigon, Shanghai, and Yokohama.
LONDON BANKERS.
The Union Bank of London; Messrs. C. J. Hambro and Sons.
AGENTS IN SCOTLAND.—National Bank of Scotland.
AGENTS IN IRELAND.—{ The Munster Bank, Limited. The Belfast Banking Company.
TERMS OF BUSINESS.
The Bank grants Drafts and Letters of Credit, and purchases and collects Bills, on the above places, and on all the principal Cities and Towns on the Continent of Europe.
Interest is allowed at the rate of 2 per cent. per annum on current deposits on the minimum monthly balances.
Investments and sales of all descriptions of British and Foreign Securities, &c., effected.
The Bank takes charge of Securities for customers, and receive Dividends on Indian and Foreign Funds, Railway and other Shares.
Every other description of Banking business transacted.
All remittances to be endorsed "Pay Comptoir d'Escompte de Paris, or order."
E. J. HARDCASTLE, Manager.
14, Rampart Row, Bombay, 25th August 1869.

FOR SALE.

ARMITAGE'S VEGETATIVE, for the REMOVAL and PREVENTION of INCRUSTATION in STEAM BOILERS.—JUST RECEIVED a SMALL CONSIGNMENT of the above Composition, which we recommend to the notice of all users of Steam-power.
GREAVES, COTTON, & Co.
Bombay, 17th February 1871.

FOR SALE, one portable STEAM ENGINE, 12-Horse Power, with two Cylinders, 8¼ inch diameter, and enlarged Fire-box, complete, by Messrs. Ruston, Proctor and Co.
One do do 10-Horse power, &c.
One improved SAW BENCH for 36 inch Saw, complete.
For further particulars apply to the undersigned.
GREAVES, COTTON, & Co.
No. 6, Hummum Street, Bombay.

FOR SALE, ADDIS'S PATENT WHEELS, CARTS, Two Dummies, Municipal Carts, Circular Saws, Rails, and various other CONTRACTORS' and IRON-SMITHS' TOOLS and IMPLEMENTS; for List, Prices, and other particulars apply to
M. B. COHEN & Co.,
Shipping [illegible]

FOR SALE, or HIRE for any period, a STEAM BARGE of 64 22-100 Registered Tons, 14 nominal H. P., in very good condition and working order. For terms and other particulars apply to
M. B. COHEN & Co, Apollo House.

INSURANCES.

SUN FIRE OFFICE.—
ESTABLISHED 1710.
POLICIES opened on WAREHOUSES and SHOPS. MERCHANDISE, DWELLINGS, HOUSEHOLD FURNITURE, and other insurable property, in Bombay and the Mofussil, at current rates, by PEEL, CASSELS, & Co., Agents.

NORTH BRITISH AND MERCANTILE INSURANCE COMPANY.
Established 1809.
Incorporated by Royal Charter and Special Acts of Parliament.
CHIEF OFFICES:
64, Princes Street, Edinburgh;
61, Threadneedle Street, London, E.C.

CHAIRMAN OF THE GENERAL COURT;
Right Hon. Lord Lawrence, of the Punjab, G.C.B. & K.C.S.I.
DIRECTORS IN EDINBURGH:
Sir James Gardiner Baird, Bart.
David Davidson, Esq., Treasurer, Bank of Scotland.
J. F. Walker Drummond, Esq.
Charles Gairdner, Esq., Manager of the Union Bank of Scotland.
John Craigie Halkett, Esq., jr, of Cramond.
Alexander Howe, Esq., W.S.
Evan Allan Hunter, Esq., W.S.
G. Auldjo Jamieson, Esq., C.A.
R. B. Maconochie, Esq., of Gattonside.
Sir Alexander C. Ramsay Gibson Maitland, Bart, M.P.
Frederick Pitman, Esq., W.S.
James Campbell Tait, Esq., W.S.
David Baird Wauchope, Esq., Merchant, Leith.
DIRECTORS IN LONDON:
John White Cater, Esq., Merchant—Chairman.
Charles Morrison, Esq.—Deputy-Chairman.
Richard Baring, Esq., Merchant.
Richard Brandt, Esq., Merchant.
Philip Charles Cavan, Esq.
Edward Cohen, Esq., Merchant.
John Fleming, Esq., Merchant.
Pascoe du Pre Grenfell, Esq., Merchant.
Adolphus Klockmann, Esq.
Right Hon. Lord Lawrence.
Junius Spencer Morgan, Esq., Merchant.
George Garden Nicol, Esq., Banker.
Baron John H. W. Deschroder.
George Young, Esq., Merchant.
Solicitor:
Sir W. R. Drake, 46, Parliament St.
AUDITOR:
George Murray, C.A.
GENERAL MANAGER:
David Smith, W.S.

The Directors beg to intimate that, with the view of carrying on the Life Business of the Company in India, they have established a Branch Office in Calcutta.
The principles upon which the Company conducts the Life Business combine the system of Mutual Assurance with the safety of a large Protecting Capital.
The President, Vice-Presidents, and Directors are all Shareholders of the Company.
The Security afforded by the Company to meet the obligations under its Life Policies consists of:—
1 The Accumulated Funds in the Life and Annuity Departments, specially invested to meet the claims in these departments, amounting, as at 31st December, 1869, to £2,203,659
2. The Paid-up Capital of the Company 250,000
In addition to which there is the unpaid Capital of £1,750,000
3. The Life Revenue, which for 1869 consisted of:—
Life Premiums £269,387
Interest on Funds, &c. 94,217
363,604
The Rates of Premium are moderate and generally lower than those of other offices.
Reduction to English Rates without Medical Certificate, or fresh examination.
Nine-Tenths of the whole Profits in the Life Business are divided amongst the assured in the Participating Scale every Five Years.
The next Division of Profits will be made as at 31st December 1875.
All Policies on the Participating Scale opened on or before that date will share in the Fund then to be divided, which will consist of the Profits made during the previous Five Years.
The following Gentlemen have been appointed, with all the usual powers, as a
LOCAL BOARD OF DIRECTORS, viz.:—
H. M. Aitken, Esq., Merchant.
L. P. Delves Broughton, Esq., Administrator General.
S. E. Collis, Esq., Solicitor.
John F. Ogilvy, Esq., Merchant.
Edward Palmer, Esq., Chairman of the Board of Agency, East Indian Railway Company.
Medical Officer, Dr. C. Palmer, 6, Middleton Street.
Manager, W. B. Walls, Esq.
Law Agents, Messrs. Collis & Co.
Prospectuses, containing Tables of Rates and Conditions of Assurance, Forms of Proposal, and every information may be obtained at the Company's Office, 15, Chowringhee Road, Calcutta.
Or from the Agents at

Agra	...T. Bailey, Esq.
Akyab	...Agent of Bank of Bengal.
Colombo	...Messrs. J. Gibson, Thomson & Co.
Dacca	...J. J. Gray, Esq.
Dinapore	...Messrs. F. Smyth & Co.
Galle	...Messrs. J. Gibson, Thomson & Co.
Howrah	...John Lindley, Esq.
Kishnaghur Districts	...Archd. Hills, Esq.
Kurseong (Darjeeling)	...C. J. Graham, Esq.
Lahore	...Hector Gunn, Esq.
Madras	...Messrs. C. Shand & Co.
Mirzapore	...Messrs. Hamilton, Brown & Co.
Rangoon	...Messrs. Buchanan & Co.
and	
Bombay	...W. NICOL & Co.

January 1871.

BY ROYAL COMMAND.
JOSEPH GILLOTT'S
CELEBRATED
STEEL PENS.
Sold by all Dealers throughout the World.

INSURANCES.

ALLGEMEINE VERSICHERUNGS GESELLSCHAFT FUER SEE-, FLUSS-, UND LANDTRANSPORT IN DRESDEN.
The undersigned have been APPOINTED AGENTS for the above Marine Insurance Company, and are prepared to accept Risks and to issue Policies.
A. C. GUMPERT & Co.
Bombay, March, 1870.

GUARDIAN, FIRE, and LIFE ASSURANCE COMPANY.
Established 1821.—Capital £2,000,000.
POLICIES of INSURANCE against FIRE granted on all approved Buildings and contents thereof in Bombay and the Mofussil at moderate terms by
SIR CHARLES FORBES & Co. Agents.
Bombay, 1st September 1870.

THE LONDON ASSURANCE CORPORATION.
FOR FIRE, LIFE, AND MARINE ASSURANCES.
INCORPORATED BY ROYAL CHARTER, A.D. 1720.
HEAD OFFICE—No. 7, Royal Exchange, London, E.C.
GOVERNOR.
JAMES BLYTH, Esq.
SUB-GOVERNOR. EDWIN GOWER, Esq. | DEPUTY GOVERNOR. DAVID POWELL, Esq.
Secretary—John P. Laurence, Esq.
Under-Writer—John Anthony Rucker, Esq.
Actuary—Arthur H. Bailey, Esq.
Manager of the Fire Department—Thos. B. Bateman, Esq.

LIFE DEPARTMENT.
This Corporation has granted Assurances on Lives for a period of nearly One Hundred and Fifty Years, having issued its first Policy on the 7th June 1721.
Two-thirds of the entire profits, without any Deduction for expenses of management, are allotted to the Assured.
The profits are declared at the end of every five years, and the Share of the Policy-holders may be appropriated either in increase of the sum Assured, or as an immediate Cash payment.
Assurances may also be effected without participation in profits, at reduced Rates of Premium.
The Premiums have been computed from the most recent information on the subject of European mortality in India, and they will be reduced to the corresponding English rates on the return to Europe of the persons whose lives are Assured.
Premiums may be made payable either yearly or half-yearly.
Policies on lives of Military Officers in civil employ issued at the Civilian Rates.
Risks on Male Parsee and Eurasian lives, under 40, accepted at European Rates.
Medical Fees and Stamps are paid by the Corporation.

EXAMPLES OF THE EAST INDIAN RATES FOR CIVILIANS.
ANNUAL PREMIUMS TO ASSURE Rs. 1,000.

Age next birth-day.	For the whole term of Life.		Age next birth-day.	For the terms of 1 year & 7 years respectively.	
	With profits.	Without profits.		One year.	Seven years
	Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.
20	38 11 4	34 13 4	35	29 6 0	30 0 0
30	40 0 0	36 0 0	40	30 0 0	31 13 4
40	48 14 0	44 0 0	45	34 12 0	38 3 4
50	64 2 0	57 11 4	50	39 10 8	43 13 4
60	92 0 0	82 12 8			

FIRE DEPARTMENT.
Fire Insurances are effected at moderate Rates upon every description of Property.
MARINE DEPARTMENT.
Marine Insurances are effected at the current premiums.
Further information, forms of Application, and Prospectus can be had on application to
EWART, LATHAM & Co.,
Agents for Bombay.
Bombay, 15th February 1871.

NOTICES.

MRS. LAKE has the pleasure to inform the Ladies of Bombay and those at Out-stations, that she has just returned from England with a CHOICE SELECTION OF FASHIONABLE MILLINERY, selected by herself at the FIRST LONDON HOUSES, as follows, &c.:—
Ladies' Dress Bonnets, trimmed, from Rs 15 to 18, 20, and 30 each.
Ladies' Hats, richly trimmed with feathers, &c., from Rs 15 to 18, 20 and 35 each.
The Princess Park Riding Hat, with Feather and Veil, from Rs 24 to 31.
Ladies' Hats, untrimmed, from Rs 4 to 6.
Hair Chignons in every shade, "Auburn," "Flaxen," "Black," "Light and Dark brown," &c., from 10 to 20.
Large sized Frizettes, at Rs 3 per pair.
Rich Silks, Satins, Reps, &c., from Rs 3, 4, 5, to 9 per yard.
Black, White, and Colored Satins, from Rs 4, 5, to 10 per yard.
Rich Silk Evening Dresses in the new colors, from Rs 5 to 9-8 per yard.
French Prints and Cambrics, from 8 to 12 Annas per yard.
Percales and Brilliants, at Rs 1 per yard.
Piqué and Jean, in the new colors, from Rs 1 to Rs 1-8 per yard.
Black Velvet for Dresses, extra rich, at Rs 14 per yard.
Black Embroidered Velveteen Garibaldis, at Rs 17 each.
Print and Llama Garibaldis, from Rs 4 to 17 each.
Muslin Garibaldis, from Rs 4 to 12 each.
Black and White Lace Garibaldis, from Rs 16 to 21 each.
The Princess Breakfast Dress.
Piqué and Print Dress.
Camisoles, plain and trimmed.
Lace sets for open Bodices with loose Sleeves, from Rs 3 to 10 per set.
Lace and Muslin open Sleeves, Rs 2 to 5 per pair.
The new Duchess Lace sets, from Rs 7 to 12 per pair.
The Reversible Cuffs with Collars, from Rs 1 to 2 per pair.
Ladies' Bonnet Caps, Rs 1-8 each.

BALL DRESSES, &c.
Ball Dresses in great variety, from Rs 18, 20, 35, to 60 each.
Ball Dresses with Berthe and Sleeves, from Rs 18 to 35 each.
Black Tulle Ball Dresses, richly trimmed, from Rs 36 to 60 each.
Crystal Tarlatan and Tulle Tarlatans, Grenadines, and Crepes, white and colored Satin slips.
Honiton Lace Handkerchiefs, Rs 11 to 21 each.
Lace Tunics and Flounces, Ball Room Fans, from Rs 6 to 10 each.
Embroidered Petticoats, from Rs 8, 10 to 15 each.
Thread and Cotton plain and open worked Stockings for Ladies from Rs 19 to 25 per dozen.
Ladies' Black Kid Boots.
Ladies' Kid Gloves, from Rs 2-12 to Rs. 3 per pair.
Pearl Necklaces, from Rs 3 to 7 per set.
Wreaths of Flowers in all the new styles.
Flowers and Feathers, &c.; Sashes; Dress Improvers, from Rs 3 to 5 each.
Corsets of best manufacture, from Rs 7 to 12 per pair.
Nursing Stays, Rs. 10 per pair.
The Princess Park Riding Hat, from Rs 24 to 31 each.
Riding Habits made to order.
The "New" Dress Improver.

MANTLES, &c.
Real Velvet Mantles, richly trimmed, from Rs 75 to 89 each.
Velveteen Jacquettes, from Rs 16 to 25.
Velveteen Jacquettes, trimmed Sable, from Rs 27 to 31.
Black Cashmere Jacquettes, trimmed, from Rs 19 to 23.
White Serge and Alpaca Jacquettes, from Rs 12 to 16.
Black Grenadine Mantles, from Rs 27 to 35.
White Cashmere Jacquettes, trimmed black, from Rs 13 to 15.

WEDDING TROUSSEAUX.
Rich Satin and Silk Dresses.
White Tulle Dresses, richly trimmed with Satin.
Tarlatan and Grenadine Dresses.
Organdi Dresses, trimmed.
Real Honiton Lace Veils, from Rs 69, 75, to 85.
Rich Lace Veils, from Rs 20 to 35 each.
Tulle Bridal Squares, from Rs 11 to 20 each.
Real Honiton Lace Handkerchiefs, Rs 10, 12, 18 to 21 each.
Blonde and Tulle Bodices, trimmed with Satin, from Rs. 15 20 each.
Bridal Wreaths and Bouquettes, from Rs 8 to 15 per set.
Bridal Favours, from Rs 6 to 10 per dozen.
Dress Bonnets, richly trimmed, from 18 to 30 each.
Embroidered White Petticoats, from Rs 8 to 18 each.
Muslin Skirts, flounced and trimmed, from Rs 3, 6, to 10.
Fans, from Rs 5 to 12 each.
Gloves, best Kid, single and double buttoned, from Rs 2-12 to 3 per pair.
White Muslin Morning Dresses (ready made) from Rs 18 to 35.
Bridesmaids' Wreaths, from Rs 8 to 10.
Bridesmaids' Dresses, complete, from 25 to 35 each.
Under Linen richly trimmed (ready made) at moderate charges.

CHILDREN'S DEPARTMENT.
Girls' and Boys' Hats, richly trimmed, from Rs 9 to 12 each.
Pelisses in all the new colours, richly trimmed, for Boys and Girls, from Rs 9 to 15.
Girls' Scotch Plaid Mantles, from Rs 10 to 12 each.
Coloured Flannel Knickerbocker Drawers, embroidered, from Rs 2-12 to 3-8 per pair.
Striped Knickerbocker Stockings, from Rs 2-8 to 3 per pair.
Coloured Flannel Petticoats, embroidered, from Rs 2-12 to 3-8.
White Cotton Drawers for Girls and Boys, from Rs 1-8 to 1-12 per pair.
Plain and open work Cotton Socks for Children, Rs 6 to 10 per dozen

INFANTS' DEPARTMENT.
Richly embroidered Cloaks, from Rs 20 to 40 each.
Plain Cashmere Cloaks, from Rs 18 to 23 each.
White Cashmere Hoods, from Rs 9 to 12 each.
White Silk and Satin Hoods, from Rs 9 to 12 each.
Velvet and Satin Baby's Bonnets, from Rs 8 to 12.
Satin and Silk Baby's Hats, from Rs 8 to 12.
Velvet and Satin Baby's Hats, from Rs 8 to 12.
White and Colored Sun Hats at Rs 2 each.
Baby's Bibs, from 8as., 12as., 1 Rupee to 2-8 each
Baby's Pinafores, Re 1 to 2 each.
Baby's Shirts, 8 Annas to Re 1 each.
Embroidered short Frocks, Woollen Hoods, from Rs 2 to 4 each.
Woollen Socks for Infants, Re 1 per pair.
Patent Rosettes and Bonnet Caps.
Baby's patent leather Shoes.

FOR TRAVELLERS.
Travelling Dresses in "Serge," "Linsey," "Tweeds," "Sateen," "Cashmere," "Twill," "Lustres," Merinos," and Alpaca.
Waterproof Costumes (ready made) from Rs 18 to 25 each.
Holland, Print, Piqué, and Muslin dresses ready made, for board-ship wear, from Rs 12 to 18 each.
Flannel Morning Dresses, coloured, from Rs 18 to 20.
Coloured Warm Linsey Petticoats, from Rs 5 to 9 each.
Coloured Print Petticoats, from Rs 4 to 6 each.
Velvet and Merino Garibaldis, from Rs 5 to 18 each
Muslin and Print Garibaldis, from Rs 3 to 10 each.
Warm Jacquettes, from Rs 10 to 22 each.
Gauze Veils, Hats, &c.
A nice Stock of ready-made Under Linen, consisting of Chemises, Night Dresses, Drawers, Petticoats plain and trimmed, Petticoat Bodices plain and trimmed, Camisoles, Dressing Gowns.

FOR MOURNING.
Black Bonnets in Crepe, Tulle, Straw, &c., from Rs 15, 17 to 25
Black Straw Hats, trimmed in latest style, from Rs 15 to 25.
Rich Black Silk at Rs 3, 3½, 4, 5, 6 to 9 per yard.
Paramatta, Alpaca, Woollen Reps, Merino, and Linseys.
Half-Mourning Prints, Cambrics and Muslins.
Black Silk Grenadine and Crepes, Crepe Collars and Cuffs.
Linen Collars and Cuffs.
Crepe, Gauze, and Tulle Veils.
Black Llama and Tulle Garibaldis.
Widows' Bonnets, Caps, and Fronts.
Mourning Muslin and Crêpe Trimming.
Jet and Vulcanite Chains, Brooches, Ear-rings, Crosses Watch Guards, &c.
Frizettes and Hair Nets.
Black Silk Stockings and Black Kid Boots.
Black Fans, Trimmings and Buttons.
Black Kid Gloves.

FOR GENTLEMEN.
White Dress Neckties.
White, colored, and black Kid Gloves, at Rs 3 per pair, cash.

PERFUMERY,—consisting of
Black and White Cosmetique.
Nuda Veritas.
Double distilled Lavender Water.
Bandoline.
Essence Bouquet, Jockey Club, Wood Violet, Ylang Ylang, Frangipani, Moss Rose, Sensation, Rondoletia, &c., at Rs 1-4 per bottle.
Thomas' Universal Hair Restorer, Toilet Cream for the Hair.
The Princess Alexandra Hair Waver.
Hair Pins, safety and plain.
Brushes,—Hair, Tooth, and Nail.
Buttons, Fringes, Trimmings, &c.
Feathers, Flowers, &c., in great variety.
Elastic Garters for Ladies.

WEDDING AND MOURNING ORDERS CAREFULLY ATTENDED TO.
LADIES' OWN MATERIAL MADE UP.
TERMS—CASH.
Orders from Outstations must be accompanied by a Remittances for payment in Bombay.
"UXBRIDGE HOUSE,"
7, CLARE ROAD, BYCULLA, BOMBAY.

NOTICES.

IMPORTANT ANNOUNCEMEN[illegible]

ASQUITH AND COMPAN[illegible]
SHIRTMAKERS, HOSIERS, AND GENERAL OUTFITTERS,
No. 22, APOLLO STREET,
Opposite the Secretariat, Bombay,
UNDER THE PERSONAL MANAGEMENT OF
F. ASQUITH,
(Five years with Badham & Co.),
INVITE attention to their choice STOCK, which is constantly receiving additions by Mail and Canal Steamers.
The Goods being specially manufactured to their Order will be found to offer the great advantage of being thoroughly suited to this climate.
Catalogues forwarded on application with instructions for self-measurement, and their Liberal system for dealing with prompt Cash purchasers.

OVERLAND AND TRAVELLING KIT.

		Cash.	Credit.
Gent's Overland Trunks, Best Japanned Canvas, with Strong Brass Locks. The correct height for Cabin	30 inches.	25 0	28 0
	33 ...	28 0	32 0
Ladies' with Tray, light and strong Folding, Division for Millinery, and upper compartment, the best made	36 inches.	45 0	50 0
Portmanteaus to fit under Railway seat, Brown Leather, Wide and Flat, with strong brass lever Locks, Shirt Case, &c. A very serviceable article	24 " ...	23 8	26 0
	27 " ...	25 0	28 8
Hand Bags, Black Best Hide, Strong Brass Tumbler Locks, lined throughout with Linen		10 0	11 8
		13 8	15 0
Courier Bags, with Shoulder Strap, Morocco Leather, Outside Pocket, Spring Fastening patent Lock, &c.		6 8	7 8
		7 8	8 8
		9 0	10 0
Rug Straps, best Brown Leather with connecting Handles...		2 0	2 4
Soiled Linen Bags, made of best Canvas, Strong Locks, and Leather Straps		4 12	5 8
		5 12	6 8
Rugs, pure Alpaca, very soft and light, neat Colors, full size...		12 8	14 0
		16 8	18 8
Blankets, Scarlet, Real Whitney, full size, per pair...		22 0	25 0
Travelling Pillows, large and small ...		2 0	2 8

ASQUITH AND COMPANY,
OUTFITTERS,
22, APOLLO STREET, OPPOSITE THE SECRETARIAT, BOMBAY.

FOR THE HOT SEASON.
SHIRTS.
FITTING WITH EASE AND PRECISION.

		Cash. Rs a.	Credit. Rs. a.
Long Cloth, Cambric Fronts, &c., six for...		22 8	25 8
Fine Long Cloth—Linen Fronts, &c.		28 0	31 0
Best—French printed Cambric Collars attached.		28 0	31 8
Dress—French Embroidered Fronts		7 0	8 0
Oxford Cloth. This comfortable and absorbing material is highly in favour with those actively engaged	each	6 8	7 8
	six for	37 0	42 8
Silk and Wool. The best and Thinnest made, thoroughly Shrunk in a variety of plain colors and neat Fancy Stripes.	each	9 0	10 0
	six for	52 0	58 0
Spun Silk—Wove Colors. The best quality made	each	11 8	13 0
	six for	67 0	75 0
Flannel—Pure Wool, Plain and Fancy Colors, thoroughly shrunk	each	8 8	9 8
	six for	49 0	56 0

ASQUITH AND COMPANY,
SHIRT MAKERS,
22, APOLLO STREET, OPPOSITE THE SECRETARIAT, BOMBAY.

SUPERIOR HOSIERY.
BEST DERBY MANUFACTURE.
GENT.'S COTTON SOCKS.

	Cash. Rs. a.	Credit. Rs. a.
Fine Brown Half Dressed, a strong useful Sock...	11 0	12 8
Fine Mixed Colours ...	12 8	13 8
Dressed, with Fancy Stripes ...	14 8	16 8
Fine, Fancy Stripes ...	16 8	18 8
Superfine ditto ...	18 8	21 0
Balbriggan, "Real" ...	25 0	29 0

GENT.'S REAL MERINO SOCKS.
Pure, Shrinkless, and perfectly Soft.

Plain Colours ...	14 8	16 8
Superfine Fancy Stripes ...	16 8	18 8
Extra Fine Fancy Stripes ...	18 8	21 0
Ditto ditto ...	21 0	24 0

KNICKERBOCKERS FOR SPORTSMEN.

Ribbed Merino, specially manufactured for India	4 12	5 12
Cotton Bathing Drawers ...	2 0	2 2

ASQUITH AND COMPANY,
[illegible]

COLLARS.
BEST THREE-FOLD LINEN.

	Rs. a.	Rs. a.
West End...	6 0	7 0
Shakspeare ...	6 0	7 0
Dux ...	6 0	7 0
Pall Mall ...	6 0	7 0
With Tie attached { West End ...	6 8	7 8
With Tie attached { Dux ...	6 8	7 8

ASQUITH AND COMPANY,
22, APOLLO STREET, OPPOSITE THE SECRETARIAT, BOMBAY.

N. KHYRAZ AND Co.,
TAILORS, OUTFITTERS, &c.,
HAVE the pleasure to inform the Nobility and Gentry of Bombay and the Mofussil, that they have in stock a choice selection of WOOLLEN GOODS, suitable for the present season, at English Prices for Ready Money.
N. K. & Co. solicit an early inspection.
Orders from Outstations must be accompanied with a remittance, or reference in Bombay for payment.
Self-measurement Cards and Patterns forwarded on application.
The following List of Prices are for Cash Payments:—

	Rs.
Dark Angola Suit, of very light texture, well adapted for the present season ...	25
Fancy Scotch Tweed Suits...	25
Fancy Scotch Tweed Trousers	9
Fancy Doeskin Silk Mixed Trousers, per pair	12
Fancy Scotch Tweed Norfolk Jackets	12
Black Superfine Cloth Dress Suit ...	65
Black or Blue Superfine Frock Coats, with Silk Facing	40
Black or Blue Superfine Morning Coats	28
Black Silk Alpaca Coat ...	10
Drab Herbert Cloth Suits ...	13
Drab Sheft Cord Breeches ...	12
Whip Cord and Bedford Cord Riding Trousers, per pair	18
Coloured Washing Trousers, per pair	5
Flannel Sleeping Suits ...	12
Indian Sleeping Suits ...	12

SHIRTS.
White Shirts ... ...at Rs. 42 to Rs. 54 per doz.
Indian Gauze Under Shirts... 18 "
Flannel Shirts ... 6 each.
Indian Shirts ... 6 "
Silk and Wool Flannel Shirts ... 8 "
Linen Collars 3 fold, any shape ... 6 per doz.
The White Regulation Helmets ... 15 each.
Helmets and Hats, in every style of fashion, at moderate Prices. Collars, Scarfs, Ties, Railway Rugs, Umbrellas, Overland Trunks, and Scotch Mauds.
N.B.—Every requisite for Overland Passengers.
Note the Address,
N. KHYRAZ AND COMPANY,
No. 13, MEDOW STREET.

SACCHARO-CHIRETTINE.
The most efficient BITTER TONIC known.
Received emphatic approval at
BRITISH PHARMACEUTICAL CONFERENCE, LIVERPOOL, SEPTEMBER 1870.
D. S. KEMP & Co.,
CHEMISTS TO HIS EXCELLENCY THE GOVERNOR,
BOMBAY AND POONA.

TRUE GOA POWDER.
See that it bears the signature of
D. S. KEMP & Co.,
BOMBAY AND POONA.

AROMATIC DISTILLATE,
Surpasses all crude spices for making
CLARET CUP.
D. S. KEMP & Co.,
BOMBAY AND POONA

EQUATORIAL HAIR DOUCHE,
Is a hair lubricant and preservative prepared on
CORRECT PRINCIPLES.
D. S. KEMP & Co.,
BOMBAY AND POONA.

JOHN MOIR AND SON,
Purveyors by special appointment to
H. R. H. THE DUKE OF EDINBURGH,
Preserved Provision Manufacturers and Export Oilmen,
ABERDEEN,
Established 1822,
Would direct the attention of the public to the quality of their various preparations.
Soups which require the addition of an equal quantity of water before being put on the table, thus making them by far the cheapest in the market for the consumer.
Jams, Jellies and Marmalade—These are prepared with finest London Sugar, and have been well-known for many years.
Vegetables—Particular attention has been given to these, both o the growing and in their preservation, so that they cannot now be equalled.
J. M. and Sons' preparations may be had retail of all provisioners, and wholesale at their Factory, 56, Virginia Street, Aberdeen.
FARM AND GARDEN:—GARTHDEE near ABERDEEN.

Printed and Published for the Proprietor by HENRY SLYTE, at the "Bombay Gazette" Steam Press, Meadow Street, Fort, Bombay.
AGENTS—LONDON, Mr. GEORGE STREET, 30 Cornhill, E. C. PARIS Messrs. H. and W. GALIGNANI and Co., Publishers, Rue de Rivoli.—CALCUTTA, Messrs. THACKER, SPINK, and Co.—MADRAS, Messrs. PHAROAH and Co.